UNIVERSITY OF TORONTO
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160
16½
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160
80
2640 feet to the English Acre

72
6
432 1/6 of an Acre
4
1728 feet in a french Acre
912 difference between the Engh & French

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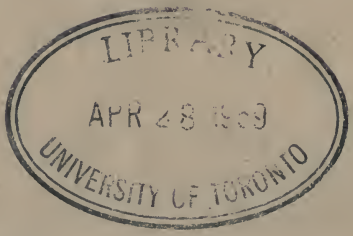

A COMPLEAT

SYSTEM

OF THE

Revenue of *IRELAND*,

In its ſeveral BRANCHES of

IMPORT, EXPORT, *and* Inland DUTIES.

CONTAINING,

I. An Abridgment of all the *Engliſh* and *Iriſh* Statutes now in Force relating to the REVENUE of *IRELAND*, alphabetically digeſted under proper Heads, with reference to the Acts at large.

II. The former and additional Book of Rates Inwards and Outwards, with the NEAT DUTIES payable on each Species of Goods therein mentioned, and the NEAT RE-PAYMENT on Exportation of Foreign Goods in Time, affixed to each Denomination; all Diſcounts deducted.

III. A diſtinct View of the Duties which compoſe the Body of the REVENUE of *IRELAND*, according to their ſeveral Denominations; wherein the Nature and Extent of each is fully explain'd: With the Method of computing and collecting the ſame.

IV. The Method of making Entries Inwards and Outwards: Of granting and obtaining Præmiums, Debentures, *&c.* The uſual Tares and Allowances, with Tables of Fees, and other uſeful Tables: Directions to Maſters of Ships, *&c.*

Calculated for the Uſe of all Officers, Merchants, Maſters of Ships, and others concerned in the REVENUE or TRADE of *IRELAND*.

By *THOMAS BACON*, of the CUSTOM-HOUSE, *DUBLIN*.

Ordered to be Publiſhed by the Chief COMMISSIONERS *and* GOVERNORS *of His Majeſty's Revenue of* IRELAND.

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To the HONOURABLE

EDWARD THOMPSON, Esq;
ROBERT HERBERT, Esq;
GILES EARLE, Esq;
EDWARD RIGGS, Esq;

The RIGHT HONOURABLE

Lord Viscount *GALLWAY*:
HENRY BOYLE, Esq;

And the HONOURABLE

SAMUEL GREY, Esq;

Chief COMMISSIONERS and GOVERNORS of His Majesty's Revenue of *IRELAND*.

THIS TREATISE, which, THEIR HONOURS, from their Zeal for the Service of the Revenue, and the Use of the Publick, have been pleas'd to encourage, is, with the utmost Respect and Acknowledgment, most humbly dedicated by

THEIR HONOURS

Most Faithful, and

Most Obedient,

Humble Servant,

THOMAS BACON.

THE PREFACE TO THE READER.

THE Knowledge of the Revenue has been hitherto ſo much confin'd for Want of full and and proper Inſtructions, and the Way to it ſo difficult and intricate by Means of the numerous Laws relating to the ſame Subject which have a Dependence upon each other, that many, whoſe Intereſt was in ſome Meaſure inſeparable from it, have been entirely diſcourag'd from the Purſuit of it, and few have been able to attain it otherwiſe than by a laborious Application and long Experience. The Books of Rates, formerly publiſhed, contain Collections of the Acts at large which were in Force at the reſpective Times they were printed; but, excepting a few imperfect Tables at the End of Mr. *Young*'s and Mr. *Edgar*'s, afford the Reader no Inſtructions for calculating his Majeſty's Duties,

no Explanation of difficult Paſſages, nor any Account of Deviations in Practice from the Letter of the Law, though daily uſed through the whole Kingdom.

The favourable Reception which Mr. *Edgar*'s and Mr. *Crouch*'s Views of the *Britiſh* Cuſtoms have met with in the World, gives Room to hope, that a Work of the like Nature, calculated for the Uſe of this Kingdom, will be equally acceptable to all Perſons concern'd in the Revenue or Trade of *Ireland*. Their Treatiſes are, indeed, confin'd to the Cuſtoms alone; but this likewiſe takes in the ſeveral Inland Duties now payable to the Crown, ſo as to make it A COMPLEAT SYSTEM OF THE REVENUE OF *IRELAND*.

The honeſt Merchant is ſo uſeful a Member of the Common-wealth, that he ought to enjoy his Rights in their largeſt Extent. But in order to this, it is neceſſary that he be acquainted with them; they often depend upon Circumſtances unknown to any but himſelf, and his Want of Knowledge is many Times attended with the Loſs of his juſt Advantages. The Deſign therefore of the following Work is to ſet both the Theory and Practice of the Revenue in a clearer Light than has hitherto been attempted; to place the legal Benefits of the fair Trader, the Forfeitures and Penalties incurr'd by the fraudulent Dealer, and the Officer's Duty in regard to both, in the ſtrongeſt View.

An Abridgment of the Revenue-Laws, alphabetically diſtributed under general Heads, with numeral References, in the Manner of *Lee*'s and *Robins*'s Abridgments, ſeems propereſt for this Purpoſe, being eaſieſt to the Apprehenſion, and leaſt burthenſome to the Memory. In Collections of Acts at large an exact Chronological Order muſt

muſt be obſerv'd: But as it is not neceſſary in this Method, it hath the additional Advantage of placing in one View the ſeveral Explanations, Alterations, Additions, and Amendments which the Legiſlature have thought requiſite in any Branch of Buſineſs, and indulges a Liberty of ranging the ſeveral Clauſes in ſuch Order as may beſt contribute to render them the moſt intelligible, and according to the natural Dependence they have one upon another. The Book is likewiſe by this Means contain'd within proper Bounds, and prevented from ſwelling up to an immoderate Bulk, which muſt alſo exceedingly enhance the Price, and put it out of the Reach of many Perſons Abilities, who now may purchaſe all the uſeful Part of this Knowledge at a ſmall Expence.

The great Uſe of the Net Duties and Repayments, which are affixed to every Denomination of Goods mentioned in the old and new Books of Rates, is ſo obvious, that it need not here be inſiſted on: I ſhall only ſay that the Undertaking is entirely new, and the firſt of the Kind that ever was attempted in *Ireland*. The Calculations have been carefully examined, and (excepting a few Errors of the Preſs, which are noted among the *Errata*) are exactly true.

The diſtinct View of the Duties which compoſe the Body of the Revenue is alſo entirely new. In it are deſcribed the Nature and Extent of each particular Duty, with the ſeveral Methods of computing and collecting them according to Law; the many ſeeming Difficulties in this Branch of Buſineſs are here explained; and the whole laid down in ſuch a Manner as to be perfectly intelligible, in a ſhort Time, to any Man of common Capacity, who knows any Thing of Arithmetick.

The Inſtructions for making Entries, for granting and obtaining Præmiums, Debentures, *&c.* are likewiſe new, and are illuſtrated with ſuch Variety of Examples and Forms in all Caſes, that, it may reaſonably be preſum'd, no Perſon concern'd can poſſibly be at Loſs how to proceed in any Buſineſs of that Nature. The ſeveral Tables are either intirely new, or put into a more uſeful Form than they have hitherto appear'd in; and wherever any material Difference between the Letter of the Law and the Practice hath occurr'd, it is carefully noted, and the Reaſon of it explained.

The Appendix conſiſts of Forms of Informations, judicial Proceedings, *&c.* on the Act of Exciſe, with Tables of the Contents of Cylinders in Gallons, *&c.* which I have reprinted from Mr. *Edgar* and Mr. *Young*, for the Benefit of all Perſons concern'd in the Exciſe.

It is undeniably true, that the Knowledge of the Revenue cannot be too much cultivated. An ignorant Trader muſt needs give the Officer a great deal of Trouble, whereas, on the contrary, the ſkilful Merchant carries on Buſineſs with Pleaſure to himſelf, and Eaſe to the Officer. Diſputes of all Kinds ariſe from Miſtakes on one Side or the other, and it may reaſonably be ſuppoſed, that were each Party acquainted with their legal Rights, they wou'd concur in Opinion, and tranſact their joint Affairs with a perfect Harmony.

This Ignorance among Traders is frequently attended with another pernicious Conſequence, that of Running. They imagine all Duties to be high becauſe ſome are ſo, and are often at more Expence in bringing their Goods on Shore, ſuppoſing they eſcape the Vigilance of the Officers, than three Times the Amount of the Charges at the Cuſtom-Houſe. This is a Truth too notorious

ous to be inſiſted on, the daily Inſtances of it furniſhing us with Evidence beyond Contradiction.

This fatal Practice ſo common in ſome Parts of this Kingdom, undoubtedly deſerves the moſt ſerious Conſideration, and calls loudly on every honeſt Man to contribute his Mite towards a Reformation. It is, indeed, true, that Arguments and Perſuaſion are ineffectual where the Ears are are ſtopp'd up with Prejudice and Avarice, where private Gains are preferr'd to the Publick Weal, and Intereſt out-weighs both Honour and Conſcience. Yet it may be hop'd that all who have fallen into that Way of Dealing are not quite ſo harden'd, as to become irreclaimable. To thoſe therefore, and to ſuch as may hereafter unadviſedly be tempted into a Method of Trade ſo deſtructive to the common Rights of Mankind, I beg leave to addreſs a few Lines, being aſſured of the hearty Concurrence of all true Patriots and well-deſigning Men.

I ſhall not inſiſt upon the Rights of the Crown, or the Power of the Legiſlature, in levying Taxes, but ſhall confine my ſelf to a few moral Conſiderations, which ought to weigh with every Man who expects to thrive by Trade; and ſhall firſt lay down as an Axiom, or Self-evident Truth, that *an Equality in Trade is the only Means of making it beneficial to a Nation.* Advantages in Stock, a better Kind of Education, or a ſuperior Activity may, indeed, occaſion Inequalities in Trade, but theſe are the Rewards of Induſtry, and may be attained by every Man who will make Uſe of the ſame Means. Now nothing is more deſtructive of this neceſſary Equality than the Practice of Running: A fair Trader, who pays all his legal Dues, cannot be ſuppoſed to import his Goods ſo cheap as a Man

Man who pays none; hence ariſes an Inequality in Trade, which no Diligence, no Application can retrieve, and hence proceed thoſe melancholy Complaints of Loſſes and Diſappointments which ſometimes end in the Ruin of honeſt Men, and and frequently occaſion their withdrawing themſelves from Buſineſs, to the manifeſt Prejudice of the whole Nation. I will not deny that Runners are very active and diligent, but a Robber is equally induſtrious in his Way, and, indeed, ſeems to be a more harmleſs Perſon: His Injuries can extend to a few Perſons or Families at moſt; but Running affects a whole Community, and ſcatters Miſchief through all Parts of the Kingdom.

That the heavieſt Taxes are impoſed on ſuch Commodities alone as tend to Luxury, or the Prejudice of our native Manufactures will appear from the following Sheets. This is a ſhining Inſtance of the Wiſdom of our Legiſlature, and ought to be imitated by every good Subject in their Diſcouragement of ſuch Importations. But theſe are the Goods which Runners altogether deal in; theſe are the very Foundations, the main Pillars that ſupport their being. This one Circumſtance ought to place them in an odious Light to every Well-wiſher of his Country, eſpecially when the miſerable State of our Poor is conſidered, many of whom are actually periſhing for Want of Imployment, and muſt ſo continue while foreign Luxuries are daily imported to the manifeſt Neglect of our own Manufactures.

That the Penal Laws, for the better Security of the Revenue, are very numerous, that the Severities impoſed by them are great, and that the Letter of the Exciſe Laws, which in ſome Meaſure affect all our Importations, can ſcarcely be executed without Inconvenience, is readily granted: But theſe Penalties, theſe Severities, theſe Inconveniencies,

Inconveniencies, do all owe their Riſe to the notorious Frauds which have, from Time to Time, been committed. When Means are invented by Offenders to elude the Laws in being, other Methods muſt be uſed, and Penalties impoſed according to the Nature of the preſent Practice. It is not improbable that innocent People have ſometimes ſuffered: But if ſuch Things have ever happened, the Blame lies ſtill on the Perſons whoſe Conduct made thoſe Laws neceſſary, and they are not only criminal themſelves, but incur the additional Guilt of being acceſſary to the Ruin of honeſt Men.

The laying on of a Tax is certainly an unpleaſing Work, and, I dare ſay, has ſeldom been done without abſolute Neceſſity; but it is the Delight, the Joy of a Runner, who knows the Advance of a Tax to be the Advance of his own iniquitous Gain. Every conſiderate Perſon muſt needs be of Opinion, that all Taxes impoſed by the Legiſlature, are, and have been, levyed on the Subject. It cannot be ſuppoſed that a clandeſtine Importer would run the Riſk of ſuch Loſſes and Penalties as would attend a Diſcovery of his Practice, in order to ſell at a moderate Profit. His Advantage muſt out-ballance his Hazards, otherwiſe he wou'd never repeat the Experiment; ſo that the Conſumer pays not only the Value of the Goods, but likewiſe the additional Amount of whatever Taxes have been impoſed by Law. A Buyer who applies to a Runner will experience this Truth; for he will not only pay as much as he wou'd to a fair Trader, but, perhaps, hear the Heavineſs of the Taxes alledged as a Reaſon for the Amount of the Price. There are many other obvious Conſiderations to convince us that a Runner cannot ſell cheaper than an honeſt Dealer; ſuch as the large Freight

he

he pays, the numerous Aſſiſtants requiſite to guard his Goods from the Shore to his Ware-houſe or other Place of Concealment, each of which muſt be amply rewarded for Fear of a Diſcovery, and the Neceſſity he is under of keeping up his Price to prevent Suſpicions. Hence it may appear, that the fraudulent Dealer is not only the firſt to raiſe an Outcry againſt the Weight of Taxes, but at the ſame Time extorts them with the heavieſt Hand. Since therefore the Buyer muſt be taxed, is it not more advantageous to pay his Money towards the Support of a lawful Government, who are obliged in return to protect his Life, Poſſeſſions, and Liberty, than into the Pocket of a fraudulent Dealer, in order to be divided between him and his Aſſiſtants, who are generally no better than ſturdy Rogues, idle Vagabonds, and the baſeſt of Mankind. This is a notorious Truth, and fully demonſtrated by a late Inſtance, where ſeveral of the Perſons uſually employed between the Boat and the Houſe, have been executed for the moſt ſhocking Villanies, others tranſported, and moſt of them outlaw'd for various Crimes.

A Runner, by withdrawing his lawful Contribution, cuts off ſo much from the Maintainance of Trade and Liberty, and encreaſes the Neceſſities of the Government, who can no otherwiſe ſupply the Deficiencies of an old Tax than by impoſing a new one: Hence ariſe the Clamours of a burthen'd People, Diſcontents at Home, and Diſhonour abroad. The Effects are too melancholy to be enlarged on; nor can any Thing but an Equality in Trade adminiſter a Cure. Let the Runner himſelf conſider, that he lies expos'd to the Reſentment or Caprice of every Fellow he employs. Let him compare his continual Hazards and daily Fears of a Diſcovery, with his Expectation

tation of Gain; and if his Avarice do not outweigh all other Conſiderations, the Ballance muſt needs incline to the honeſt Side. Let him on the other Hand take a ſerious and unprejudic'd View of the Happineſs of a fair Trader; let him conſider him in the Midſt of his Goods, which he can expoſe to Sale in the moſt open advantageous Manner, as being under the Protection of the Government; let him conſider his Nights undiſturb'd with the Fatigues of Watching, or the Inquietudes of a troubled Conſcience; let him above all conſider him as an honeſt uſeful Member of the Common-wealth, and ſurely he he will envy his State, and endeavour to imitate him. Theſe few obvious Reflections, extracted from an Infinity of others, may ſuffice to convince any Perſon who will give himſelf the Trouble to read or conſider them with Attention; and if I have the good Fortune either to prevent or reclaim one Delinquent, the Endeavour of my whole Life will be amply rewarded. I ſhall diſmiſs this Subject with an Obſervation particularly applicable to the preſent State of this Kingdom. That the Hazards of Runners are ſo great as to admit of little or no Truſt from their Correſpondents. That the Goods they deal in are chiefly imported from the *Iſle of Man*, which not being in a Condition to conſume any proportionate Quantity of our native Commodities muſt needs occaſion a continual Drain of our Specie, as it is evident they cannot be paid for in any other Manner. The Want of Specie is ſo general and juſt a Complaint, that no Attempts ſhou'd be omitted to retain it in a Country, where the Wants of the Poor and the Support of our Manufactures ſo preſſingly require it.

I cannot

I cannot conclude without returning my unfeigned Thanks to my Subscribers in general; But in particular to the GENTLEMEN of the *DUBLIN*-SOCIETY, who were pleas'd to subscribe for One Hundred Copies. This, amongst an Infinity of others, is a pregnant Instance of their hearty Regards to the Publick Welfare, wherein the bare Attempt of doing Good has met with their Approbation and Encouragement. I can only imitate them in the Sincerity of my Wishes, that this, and every other Undertaking for the Advantage of Trade, may prove as extensive in their Use as my Desires to be serviceable.

AN

A N

ABRIDGMENT

OF ALL THE

ENGLISH and *IRISH*

STATUTES

Now in Force, or Uſe, relating to the REVENUE of *IRELAND*, continued to the End of the laſt Seſſion Here and in *Great-Britain*, in the 9th Year of his preſent Majeſty King *George* II.

Alphabetically digeſted under proper Heads, with Reference to the ACTS at large.

DUBLIN:

Printed in the Year MDCCXXXVII.

ABBREVIATIONS.

A. C. Act of Customs.

A. E. Act of Excise.

A. N. Act of Navigation.

Per tot. *Per totum.*

B. *British*, or the Mark for an *English* Act of Parliament.——Where no Mark is affixed, the Acts are *Irish*.

ADVERTISEMENT.

For the better understanding the Method and Use of the following Abridgment.

NOTE.

I. THAT the several Laws relating to the Revenue of *Ireland* are Alphabetically distributed under general Heads, distinguished by *Roman* Capitals.

II. That the several Paragraphs are numbred, and the References as full as possible, that all Laws relating to any particular Case may be the easier discovered, Thus *Bills at View*, with Reference to *Entries*, 7. Where the Law relating thereto is set down. *Brewers*, with Reference to *Ale-House Keepers*, 5. *Distress*, 3. *Fairs*, 1. *Gaugers*, 1. 2. Where some farther particulars relating to *Brewers* may be found.

III. That the References to the Acts at large are printed in an *Italick* Character at the End of each Paragraph.

IV. That for better diſtinguiſhing between the *Cuſtom* and *Exciſe* Laws, The Act of *Tonnage* and *Poundage*, 14. & 15. *Car.* 2. *Cap.* 9. commonly called the Act of *Cuſtoms*, is mark'd *A. C.* The Act of *Exciſe* 14. & 15. *Car.* 2. *Cap.* 8. is mark'd *A. E.* Alſo the *Engliſh* Act *for encouraging and increaſing Shipping and Navigation*, 12. *Car.* 2. *Cap.* 18. is mark'd *A. N.*

V. That where two or more ſubſequent Articles are taken from the ſame Act, they are all but the firſt mark'd with an *Ibid*, and the *Section* is particularly noted, if not the ſame with the preceding Article.

VI. That where any Act of Parliament has been altered by ſome ſubſequent Act, ſuch Alteration is carefully remarked, either by a Note at the Bottom of the Page, or by Reference to ſome other Article by which it is altered. Where any Revenue Law ſought for is not to be found in this Abridgment, ſuch Law has been either totally repealed or altered ſo as to be of no force or uſe.

AN ABRIDGMENT

Of the ſeveral

Engliſh and *Iriſh* STATUTES, now in Force, relating to the REVENUE of *IRELAND*;

Alphabetically digeſted under proper Heads, with Reference to the ACTS at large.

A

ABATEMENT.

1. ABATEMENT——*Cuſtom*——Goods damaged by ſalt Water, or otherwiſe, ſhall be viewed by two indifferent Merchants experienced in the Value of ſuch Goods, (to be choſen by the Commiſſioners in the Port of *Dublin*, and the principal Officers of the Cuſtom-houſe in all other Ports, or any two of them whereof the Collector always to be one) who ſhall certify and declare on Oath, firſt adminiſtred by the ſaid Commiſſioners or Officers, what Damage ſuch Goods have received, and are leſſened in their true Value: According to which Damage, in relation to the Rates ſet on them in the Book of Rates, a proportional Abatement is to be made unto the Merchant or Owner out of the Cuſtom. *A. C. Rule* 11. Abatement in Cuſtom how to be made for damaged Goods.

2. ———*Exciſe*———The Commiſſioners of Exciſe, their Sub-Commiſſioners, and Collectors of Ports reſpectively are to appoint ſworn Officers for the viewing of all periſhable Commodities, and upon Report made by them, ſhall give ſuch Allow- How to be made in Exciſe and additional Duties.

ance upon landing, and before housing the Goods, as they in their Judgment shall think fit, not exceeding the Allowance given for the same Cause in Custom, according to which they are at all Times to govern themselves. *A. E.* § 31.

Vid. *Tobacco* 3. *Wines* 10, 11, 12, 13.

ABETTORS } Vid. *Beatmen.* 2, 3. *Brewers*, 3. *Harbourers*,
ACCESSARIES } 1. *Informers*, 2. *Isle of Man*, 2. *Mariners*, 2, 3. *Plantations*, 16. *Rescue*, 2. *Wooll*, 12, 28.

1 ALE, vid. *Beer.*

Ale-house-keepers to be licensed.

ALE-HOUSE-KEEPERS — shall not sell any Ale or Beer without Licence, on Forfeiture of 5 *l.* for every such Offence. 14 & 15 *Car.* II. *cap.* 18. § 1.

To have Signs.

2——Shall have some Sign, Bush, or Stake at their Door, to give Notice to Strangers or Travellers where they may receive Entertainment for their reasonable Money. *Ibid.* § 5.

To brew their own Drink wholly, or take it wholly from a common Brewer.

3——*Vintners*, *Victuallers*, *Inn-keepers*, *Ale-house-keepers*, or other Persons selling Beer or Ale by Retail, shall either wholly brew the same, or take it wholly from some common Brewer. Such as brew part themselves, and take other part from a common Brewer, shall pay Excise for the whole as if brewed by themselves, or shall forfeit the Beer and Ale so taken from a common Brewer, or the Value shall be levied by distress. *A. E.* § 42.

To give Bond for their due Entry and Payment of Excise.

4——*Vintners*, &c. Brewing or distilling their own Beer, Ale, Aquavitæ, or strong Waters, shall (before they be permitted to brew or distil) enter into Bond with sufficient Sureties, in such Sum as the Commissioners or Sub Commissioners of Excise shall judge reasonable, for the due entring and paying (Weekly if they live not above three Miles from the Excise Office, or else every fourteen Days in Case they live farther of) the Excise of all their Liquors. Such Persons brewing or distilling without giving Bond as aforesaid, shall on due Proof before the Commissioners, *&c.* respectively, forfeit 20 *s.* for every such Offence, and for a second Offence shall forfeit 40 *s.* to be levied by Distress, and for the third Offence shall not only forfeit three Pounds to be levied by Distress, but may be committed to the Common Goal, 'till Bond with good Security be given in the penal Sum of 20 *l. Sterl.* that such Person shall not any more, or at any Time afterwards brew, make, distil and vend by Retail or otherwise, any Beer, Ale, Aquavitæ, or strong Waters. *Ibid.* § 36.

Penalty for Brewing or Distilling without giving Bond.

Refusing entrance, *&c.* to Gaugers, concealing Liquors, or making use of private Tuns, *&c.*

5——*Vintners*, &c. refusing or denying any Gauger to enter into their Houses, or any place belonging to them, and to gauge or take Account of their Vessels, or their Beer, Ale, Aquavitæ, or strong Waters: Or granting admittance, shall conceal any Part of their Liquors, or shall make use of any private Tun or other Vessel for brewing or distilling, without acquaint-

acquainting the Gauger therewith; ſhall for every private Veſſel ſo made uſe of forfeit 5 *l.* and for denying Entrance and Liberty of Gauge, or concealing any Liquor, ſhall be preſently forbidden by ſuch Gauger to deliver or retail any more Beer, Ale, Aquavitæ, or ſtrong Waters; which if nevertheleſs done, ſhall, beſides double the Value of all ſuch Liquor delivered or retailed, forfeit more five Pounds to be levied by diſtreſs ——Common Brewers or Diſtillers offending herein, forfeit for every Concealment or private Tun, *&c.* 20 Pounds, and for denying Entrance and Liberty of Gauge, 50 Pounds over and above double the Value of the Liquor delivered or ſold after being forbidden by the Officer. *Ibid.* § 38. The Penalty. Penalty on common Brewers or Diſtillers.

6——If any ſuch *Vintner*, &c. ſhall think fit to compound for the Exciſe of all the Liquors which they ſhall Brew, Diſtil, or Retail in their Houſes, the Commiſſioners or Sub-Commiſſioners reſpectively have power to agree for any Time not exceeding 12 Months, at ſuch Rates (not being leſs than the Exciſe of ſuch Vintner, *&c.* amounted to at any Time for 12 Months before-going) to be paid Monthly, as the ſaid Commiſſioners, *&c.* ſhall judge reaſonable in regard to the Quantity of Liquors likely to be made or ſold by ſuch Vintner, *&c.* in their own Houſes reſpectively and not elſewhere. And upon Compoſition made, ſuch Compounder ſhall enter into Bond with able Sureties, to perform and pay according to ſuch Compoſition, and ſhall then be diſcharged from making Entries, or having Gauge taken of their Liquors, and from all Penalties, *&c.* in relation thereto, during the Term of their Compoſition. *Ibid.* §. 39. Compounders. To pay Monthly. To give Bond.

7——Such Compounders ſhall not vend or diſpoſe of any of their Beer or Ale to any other Houſe-keeper, Victualler or other Perſon by the Barrel, half-Barrel, Kilderkin, Firkin or Gallon, for their private Conſumption, or otherwiſe to be by them retailed, on pain that the Buyer or Receiver ſhall pay double the Exciſe of all ſuch Beer or Ale, and in default of ſuch Payment, both the Seller and the Buyer ſhall forfeit forty Shillings a Piece to be levied by Diſtreſs. *Ibid.* §. 41. Selling by the Barrel, &c. The Penalty.

Vid. Brewers, 3, 4, 7. *Fairs*, 1. *Gaugers*, 1. *Licences*, 1, *to* 14.

1. ALIENS or Merchants Strangers, ſhall beſtow the Money they receive for the Merchandizes they Import, on other Merchandizes of this Realm on forfeiture thereof, their reaſonable Coſts excepted. 4. *Hen.* IV. *cap.* 15. *B.* Aliens not to export Money.

2——The Kings Cuſtomers and Comptrollers ſhall take ſufficient Security for all Merchandizes imported by Aliens, that the Money taken for them ſhall be imployed on the Commodities of the Realm. 5. *Hen.* IV. *cap.* 9. *B.* Cuſtomers, &c. to take Security.

3——Every

3——Every Merchant Stranger ſhall duly imploy all the Money by him received, on the Merchandizes or other Commodities of this Realm, or elſe without Fraud put the ſame in due payment within this Realm, to be proved by ſuch Alien before his Departure by writing from the Merchant, *&c.* to whom paid, or ſuch other Proof as ſhall be thought reaſonable to the Cuſtomer, Comptroller or head Officer of the Place where ſo imployed; on forfeiture of all his Goods found within this Realm half to the King, and half to the Proſecutor, and to have Impriſonment of a Year, ſaving to every ſuch Merchant his reaſonable Coſts. This Law to be perpetual, and Cuſtomers and Comptrollers to take ſufficient Security of Merchants Strangers, to imploy or pay their Money as aforeſaid. 17. *E.* 4. *cap.* 1. *B.* & 3. *Hen.* VII. *cap.* 8. *B.*

Penalty.

Aliens Duty on Silver exported.

4——*Frenchmen, Spaniards, Britons, Portingals* and other ſundry Nations ſhall pay for every Pound of Silver that they carry out of *Ireland*, 40 Pence of Cuſtom to the King's Cuſtomer for the King's uſe. Any Man concealing ſaid Cuſtom, ſhall pay for every Penny 20 Shillings to ſaid Cuſtomer for the King's uſe. 35. *Hen.* VI. *cap.* 1.

Aliens Cuſtom outwards.

5——Aliens ſhall pay two Shillings for the Value of every twenty Shillings of native Commodities of *Ireland* exported, according to the Value ſet thereon in the Book of Rates. *A. C.* §. 3.

Four Free-ports to be appointed.

6——The Government and Privy Council may, if they think fit, appoint one Port in each Province of *Ireland*, to which all Merchants Strangers ſending their Goods may, on Payment of a reaſonable Compoſition, in lieu of all Cuſtoms, *&c.* due by this Act, land and lay up the ſame in Warehouſes provided for that Purpoſe by the Cuſtomer, Collector and Searcher of thoſe Ports, under whoſe joint Cuſtody they ſhall be kept 'till Shipp'd out again, without any Payment more than a reaſonable Rate for Warehouſe room. But if ſuch Goods be diſpoſed of in the Kingdom, ſuch Merchants ſhall before receiving the Goods, pay the Collector as much as with the Compoſition Money will compleat the whole Subſidies, together with Intereſt at 10 *per Cent* for the Time of Forbearance. *Ibid. Rule* 13.

N. B. *The Exciſe Laws make no Difference between Natives and Aliens, ſo that the Duties of Exciſe are in both Caſes the ſame.*

Vid. Denizens, 1. *Fiſh*, 1. *Goods*, 13. 27. *Oils*, 2. *Ships*, 2. 3, 4. *Wine*, 1. *Wool*, 5.

ALLOWANCE, *Vid. Abatement*, 1. 2. *Brewers*, 5, *Goods*, 14. *Wines* 8. 11.

Appeals may be made from the Judgment of the Commiſſioners.

1 APPEALS—— Any Merchant, Trader, Dealer, or other Perſon in Caſe of any Controverſy or Difficulty between him and the Commiſſioners, Sub-Commiſſioners, Collectors, or other

other Officers, or who shall judge himself injured by any of their Proceedings, may make his Appeal to the Lord Lieutenant, or other chief Governor and Privy-Council, or such as are appointed by Commission under the Great Seal, who shall take the Oath following before the Lord Chief Baron, *viz.* Commissioners for Appeals how to be appointed.

"YOU shall be True and Faithful in the Place of Commissioner for Appeals; You shall in all things execute the same Impartially, without any Respect, Favour, Reward, or Affection to any Person whatsoever." Their Oath.

So help you GOD,

A. E. § 65. & 66.

2——Such Appeals to be made within two Calender Months after Judgment of the Commissioners, &c. or else shall not be received. 12. *Geo.* I. *cap.* 1. §. 7. Time limited for appealing.

3——Commissioners for Appeals or the major Part of them are impowered to receive Appeals made from said Commissioners, &c. to send for Parties and Witnesses, and all Papers belonging to any Case brought before them, and to examine on Oath, and hear and determine all such Appeals, and to confirm or reverse all Judgments given by said Commissioners, &c. against any Person, and by Warrant under their or the major Part of their Hands to discharge any Person committed to Prison by said Commissioners, &c. and to mitigate all Fines, Penalties and forfeitures imposed by them, according to Equity and good Conscience, *A E.* §. 66. The Power of the Commissioners for Appeals.

4——In mitigating such Fines, &c. Care to be had, that the Informer or Prosecutor be duly encouraged, according to the Nature and Quality of the Fraud used and discovered. *Ibid.* §. 67. Informers to be encouraged.

5——No Judgment or Sentence shall be reversed for any Informality, Imperfection, or Defect in Form, either in the Informations, Proceedings or Judgment brought before, or given by the Commissioners or Sub-Commissioners respectively. 1. *Geo.* II. *cap.* 6. § 2. No Judgment to be reversed for any Defect in Form.

Vid. *Distress*, 1. *Goods*, 22.

APPRAISEMENTS, *vid. Distress*, 3. *Seizures*, 5.

AQUA VITÆ, *vid. Ale-House Keepers*, 4. 5. 6. *Goods*, 3. *Strong Waters*, 1. 2. *Wines*, 1.

ARMS and AMMUNITION imported, to pay no Excise *A. E.* §. 7.

ASSIZES, *vid. Fairs*, 1.

ATTENDANCE, *vid. Excise Office*, 1. *Officers*, 11. 12. *Land-Carriages*, 4.

AUDITOR GENERAL, *vid. Collectors of Ports*, 1.

B.

Ballast-Money.

Ships not to be cleared out, &c. till the Ballaſt Money be paid.

1 — BALLAST-MONEY — Officers of the Cuſtoms in *Dublin*, ſhall not clear out or permit any Ship to ſail out of ſaid Port, till a Diſcharge be brought from the Ballaſt-Maſter teſtifying the Receipt of the Ballaſt Money, *&c.* in Caſe ſhe took in any Ballaſt, which Diſcharge ſhall be granted without Reward or Delay. In Caſe of Refuſal or Delay, the Ballaſt Maſter to forfeit 40 Shillings to the Maſter of the Ship for every ſuch Refuſal or Delay, to be recovered in a ſummary Way before the Lord Mayor by Warrant and Diſtreſs. 6. *Annæ, cap.* 19. §. 11.

Penalty on the Ballaſt-Maſter neglecting.

On neglect of the Ballaſt Office how to proceed.

2 ——In Caſe the Governors of the Ballaſt Office, or their Servants ſhall neglect or refuſe to take off, or bring in Ballaſt at the appointed Times to any Ship within the Barr: The Maſter of ſuch Ship may (after Notice of ſuch Neglect given to the Lord Mayor) employ any other Lighter or Gabbard for doing thereof. And upon Oath thereof made before the Commiſſioners of the Cuſtoms, ſuch Maſter ſhall have his Diſcharge and Clearings as if he had produced his Certificate from the Ballaſt Maſter. *Ibid.* §. 20.

No Coaſter above 30 Tons to be cleared without a Diſcharge from the Ballaſt-Office.

3 ——No Ship above 30 Tons, ſhall be permitted by the Officers at the Cuſtom Houſe *Dublin*, to ſail Coaſt-ways, till the Commander brings a Diſcharge from the Ballaſt Maſter or his Deputy, teſtifying that ſuch Ship cleared her Ballaſt Money, *&c.* 6. *Geo.* I. *cap* 15.

4 ——A Ballaſt Office to be erected in *Cork*, *Gallway*, *Sligoe*, *Drogheda*, and *Belfaſt*, under the ſame Regulations as to Officers of the Revenue with that of *Dublin* in Art. 1, 2, 3. ——3. *Geo.* II. *cap.* 21.

BARK. *vid. Iron*, 1.

BARTER. *Vid Exciſe*, 10.

BEAVER SKINS, *vid. Plantations.* 12.

Age for killing Beef.

1. BEEF ſalted, packed, or barrelled, that at the Time of killing was not of the Age of five Years, being knowingly Shipp'd or conveyed in or to any Veſſel with Intent of Tranſportation, ſhall be forfeited or the Value, one Moiety to her Majeſty, her Heirs, *&c.* and the other to him or them that will ſue for the ſame in any Court of Record in *Dublin*, by Action of Debt, *&c.* 2. *Annæ cap.* 15. §. 8.

Contents of a Barrel of Beef.

2 ——Every Barrel of Beef ſalted and packed up for Tranſportation, ſhall contain two Hundred Weight of neat Beef, at leaſt at 112 Pounds to the Hundred. Every ſuch Barrel which ſhall not

not contain 200 Weight of neat Beef as aforesaid, in whose Hands soever found, shall be forfeited and recovered as aforesaid. *Ibid.* §. 9.

1. BEER or ALE — of above 6 Shillings the Barrel brewed within this Realm by the common Brewer or in his Vessels, or by any other Person or Persons who shall tap, or sell out Beer or Ale publickly or privately, for every 32 Gallons thereof to be paid by said Brewer or such other Person respectively, two Shillings and six Pence, and so proportionably for a greater or lesser Quantity. *A. E.* §. 1. Excise on Ale how to be charged.

2——Ditto an additional Duty of two Shillings to be paid in like manner. 1. *Geo.* II. *cap.* 4. Additional Duty.

3——For every 32 Gallons of six Shilling Beer or Ale, or under that Price to be paid as before, 6 *d. A. E.* §. 1. Excise on small Beer.

4——Ditto an additional Duty of 4 *d.* to be paid in like manner. 1. *Geo.* II. *cap.* 4. Additional Duty.

5——May be Shipp'd off as Merchandize within any of the usual and allowed Ports, and at the common Keys, and within the usual Hours of Excise into Foreign Parts in presence of the Gauger or other sworn Officer, who shall attend for that Purpose on Notice given at the Excise Office, and shall certify the Quantity Shipp'd off to the Commissioners or Officers of Excise where the Entry thereof shall be made, who are hereby required to make Allowance or repay the Excise of the Beer or Ale so exported, to the Person or Persons exporting the same, within one Month after such Exportation. 6. *Annæ*, *cap.* 1. §. 4. Draw back on Beer or Ale exported.

6——Any Merchant, Master of any Ship, or other Person that shall cause or suffer any such Liquors to be fraudulently landed or unshipped, or put into any other Vessel within this Kingdom shall forfeit the same, and 50 Pounds *sterl.* for every Cask so unshipped or landed, to be recovered in any Court of Record in *Ireland*, one Moiety to the Crown, the other to the Informer. *Ibid.* §. 5. Relanding or unshipping such Liquors. The Penalty.

7——Her Majesty's Commissioners and Officers of the Customs, are to charge every Master in his Victualing Bill, with so much Beer or Ale and no more, as such Number of Men use to spend in such Voyages; the Excise whereof to be recovered according to the Laws and Rules already established. *Ibid.* §. *Ibid.* Excise to be charged for Beer or Ale allowed in Victualing Bills.

Vid. Ale-House Keepers, per Tot. Brewers per Tot. Fairs, 1. *Licences*, 1. *to* 14.

1 BILLS of STORE —— All Goods to be allowed for Store, Portage, or Provision inwards or outwards, shall be valued according to the Book of Rates, although the same neither doth, nor shall pay any Custom, and shall be entred in Books distinctly and apart by themselves. *A. C. Rule* 22. Victualling Bills, how to be made out.

Vid. Beer or Ale, 7.

BILLS at View. *vid. Entries*, 7.

BOARDS, *vid. Goods*, 3. *Wines*, 1.

Boats, &c. not exceeding 25 Tons out of which Goods are landed before Entry are forfeited.

1. BOATS——And Veſſels not exceeding the Burthen of 25 Tons, (not being in Leak or Wrack) out of which any Exciſeable Goods ſhall be unſhipp'd or landed before Invoice of ſuch Boats or Veſſels and Entry of the Goods, or at unlawful Hours, or without the Knowledge or Conſent of the proper Officers who ſhou'd have attended the landing of ſuch Goods, ſhall be forfeited, together with their Tackle and Furniture, to be recovered according to the Act of Exciſe with like Remedy of Appeal. 9. *Geo.* II. *cap.* 6. §. *ult.*

Under 20 Tons from the *Iſle of Man* with Tobacco, &c forfeited and the Goods

2 — Any Boat, Ship, or Veſſel under 20 Tons from the *Iſle of Man*, in which ſhall be found any Tobacco, Spirits, Strong-Waters, or Goods of the Growth or Manufacture of *Aſia*, *Africa* or *America*, except for the private Uſe of the Maſter, Seamen and Paſſengers, not exceeding two Pounds of Tobacco, and one Gallon of Spirits for each Man, ſhall with all her Tackle, Furniture and Apparel, be forfeited or the Value, together with the Goods, and may be ſeized by any Officer of the Revenue; and in caſe ſuch Veſſel or Goods cannot be ſeized, the Maſter or other Perſon having Charge of the Veſſel ſhall forfeit the Value, one Moiety to the Crown, the other to the Informer. 12. *Geo.* I. *cap.* 2. §. 2.

Vid. Boatmen, 1. *Greenwich Hoſpital*, 1. *Iſle of Man*, 1. 2. *Lighters*, 1. *Packet Boats*, 1. *Maſters*, 5. 11. *Wooll*, 1, 4, 14, 31, 32.

Goods landed or attempted to be landed out of any Gabbard, &c. without a Note from the Officer or at unlawful Times, &c. forfeited and the Gabbard, &c.

1. BOATMEN—None having Charge of any Gabbard, Lighter, Boat, Wherry or other Veſſel, uſually bringing and carrying Goods from on Board any Veſſel to the Shore, or from the Shore to any Veſſel, being in any Road, Harbour or Port of this Realm, ſhall receive into his Gabbard, *&c.* any Exciſeable Commodities, to carry the ſame on Board any other Ship or Veſſel, at any unlawful Times or Places, nor ſhall take in any Goods from on Board any Ship (not being in Leak or Wrack) to carry the ſame on Shore at unlawful Hours or Places, nor before he receive a Note from the Officer (if any be) on Board ſuch Ship, which Note ſaid Officer ſhall make and deliver accordingly, ſpecifying the Name of the Perſon having Charge of the Gabbard, &c. with the Marks and Numbers of the outward Bulk, as alſo the Key where ſuch Goods are to be landed, nor ſhall afterwards land or attempt to land the ſame at unlawful Times or Places, or without delivering to the Waiter on Shore the Note receiv'd from the Officer on Board, on forfeiture of 10 *l.* to be levied by Diſtreſs, or in Default thereof, to ſuffer Impriſonment, *&c.* and ſuch Gabbard, Lighter, Boat, *&c.* together with the Goods ſo

landed

landed or attempted to be landed and their Value to be forfeited. *A. E.* §. 13.

2——Every Mariner or other Perſon aſſiſting in the Managing or ſailing of ſuch Gabbard, *&c.* ſo forfeited, ſhall pay 5 *l.* each to be levied as aforeſaid, ſuch only excepted, as ſhall within 30 Days after ſuch Offence diſcover the ſame to ſome * or more Commiſſioners of Exciſe, their Sub-Commiſſioners, Collectors or Officers of the Port or Place where done. *Ibid.* §. *Ibid.*

3——Any Porter, Carman, Waterman or other Perſon aiding, or aſſiſting to oppoſe any Officer in the ſeizing or carrying away of any Goods, or if any Perſon uſually employed as a Porter, Carman, or Water-Man ſhall refuſe to carry any ſeized Goods to the next Exciſe Office (if thereunto required by ſuch Officer, and reaſonable Satisfaction tender'd) ſhall for every ſuch Offence forfeit 10 *l.* to be levied by Diſtreſs, *&c. Ibid.* §. 56.

BONDS, *Vid. Ale Houſe Keepers*, 4. 6. *Brewers*, 2. *Corn*, 2. *Exchequer*, 2. 3. *Exciſe*, 8. 9. *Goods*, 30. 31. *Licences*, 6, 8, 22, 24. *Maſters*, 4. *Plantations*, 7, 11. *Popiſh*, 3. *Ships*, 15. 16. *Wooll*, 21. 22.

1 BOOKS. Every Searcher or Surveyor ſhall enter into a Book to be kept by him for that purpoſe, the Day of the going out and coming in of every Ship by Way of Merchandize, or by Certificate from another Port, with the Name of the Ship and Maſter, and Date of every Man's Cocquet, *&c. A. C. Rule*, 32. Surveyors to enter the Names of Ships, &c.

2——One Shipper's Book outward, and another inward ſhall be kept in every Cuſtom-Houſe, wherein the Name of every Ship or Veſſel going out, or coming in by Way of Merchandize, or Coaſtways by Certificate, with the Name of the Maſter, the Burthen, and to or from what Place freighted, ſhall be entred openly in the Cuſtom Houſe, before he takes in or diſcharge any Goods whatſoever. *Ibid. Rule*, 16. Invoice and Outvoice Books to be kept.

Vid. Bills of Store, 1. *Cards*, 11. *Entries*, 2, 3. 8. 12. *Licences*, 11. 23. *Officers*, 19. 21. *Quitt Rent*, 5.

BOWSPRIGHTS, *vid. Plantations*; 12.

1 BRANDY, Single, or double, imported in any Caſk or Veſſel which ſhall not contain 50 Gallons at the leaſt, ſhall be forfeited, or the Value. 2. *Geo.* I. *cap.* 18. §. 2. Brandy in what Casks to be imported.

2——Such Seizures to be proſecuted according to the Act of Exciſe with like Remedy of Appeal. 6. *Geo.* I. *cap.* 8. §. 1. How to be proſecuted. Exception.

3——Small Quantities neceſſary for the uſe of the Ship's Company, not exceeding one Gallon for each Seaman, not to be deem'd a Breach of this Act. 2. *Geo.* I. *cap.* 18. §. 3.

Vid. Boats, 2. *Goods*, 3. *Land Carriages*, 1. *Spirits, per Tot. Wines*, 1.

1 BREWERS

* N. B. No Number is named in the Act of Parliament.

BREWERS.

Common Brewers and Diſtillers to enter and pay their Exciſe Weekly.

1. BREWERS—All common Brewers and Diſtillers ſhall on *Monday* in each Week make true Entry at the Exciſe Office under which they live, under their own, or the Hand of ſuch other Perſon, for whom they ſhall be reſponſible, of the Quality and Quantity of all Liquors Brewed or Diſtilled by them the Week foregoing, and at the ſame Time pay and clear their Exciſe, on Forfeiture of 20 *l.* for the Firſt, 40 *l.* for the Second, and 60 *l.* for the third Week, they ſhall neglect or refuſe ſuch Entry and Payment, and farther ſhall forfeit double the Value of all Liquors by them Brewed or Diſtilled in ſuch Weeks, to be levied by Diſtreſs, *&c. A. E.* § 33.

The Penalty.

Neglecting for more than three Weeks. The Penalty.

2——Neglecting or refuſing ſuch Entry and Payment for more than three ſeveral Weeks, ſhall for ever after be uncapable of exerciſing the Trade of a Common Brewer or Diſtiller, until he pays 100 Pounds, and gives Bond to his Majeſty with ſufficient Sureties, for his due entring and paying Weekly for the future. *Ibid.* § 34.

Brewers Declarations.

3——Every common or retailing Brewer making any Guile, ſhall declare to the Gauger how much Strong and how much Small he intends to make of it, before any part thereof is cleanſed or removed out of his Tuns. Any ſuch Brewer refuſing by himſelf or his Servant ſo to declare, ſhall be charged and pay Duty for all ſuch Guile as Strong, and alſo forfeit 20 *s.* for each Barrel of Beer or Ale contained therein. And if after Declaration or Gauge, any increaſe ſhall be made over and above the Quantity ſo gauged or declared, ſuch Brewer ſhall forfeit 5 *l.* for every Barrel ſo increaſed, and the Servant or Servants aſſiſting therein, ſhall forfeit 20 *s.* for every ſuch Barrel, or ſuffer three Months Impriſonment. And if ſuch Increaſe was made from a Mixture with any former Guile, the ſame Penalties are incurred, unleſs made in Preſence of the Gauger. 4 *Geo.* I. *cap.* 2. § 7.

Penalty for any Increaſe, after Declaration or Gauge.

Mixing their Liquors. The Penalty.

4——Any common or retailing Brewer who ſhall, after Gauge taken, ſtart or mix any Small Beer, or Wort, with, or amongſt any Strong Beer or Ale, at Home or Abroad, ſhall forfeit for every ſuch Offence, 5 *l.* *Ibid.* § 8.

Allowance.

5——All common Brewers in paying and clearing their Exciſe ſhall be allowed 64 in every 704 Gallons of Beer, and 32 in every 672 Gallons of Ale and ſo proportionably, to be deducted from their Payments, on Account of Waſte, Leakage, *&c. A. E.* § 35.

Hours for carrying out their Drink.

6——No common Brewer ſhall deliver out any Beer or Ale either in Caſk or by the Gallon, in any City, Town-Corporate, or Market-Town, before Notice given to an Officer of Exciſe, but as follows, *viz.* from the 25*th* of *March* to the 29*th* of *September* Yearly, between the Hours of 3 in the Morning, and 9 in the Evening; and from the 29*th* of *September* to the

the 25*th* of *March* Yearly, between 5 in the Morning, and 8 in the Evening, on forfeiture of 20 *s.* for every Barrel of Beer or Ale ſo carried out, contrary to the true meaning hereof. 6 *Geo.* I. *cap.* 8. § 6.

7——All Veſſels, Stills, Worms, Still-Heads, or other Utenſils for Brewing or Diſtilling, uſed in any Brew-Houſe or Still-Houſe reſpectively in whoſe Hands ſoever found, or under what Conveyance, or Title ſoever claimed, ſhall be liable to all Debts and Arrears of Excife, and to all Penalties owing or incurr'd by any Brewer or Diſtiller in whoſe Brew-houſe, or Diſtilling-houſe, the ſame were made uſe of, and may be diſtrained in the ſame Manner as if ſuch Brewer or Diſtiller was the real Proprietor at the Time of Diſtraining. 1 *Geo.* II. *cap.* 6. § 5. Brewers and Diſtillers Veſſels, &c. liable to the Exciſe and Penalties.

8——No common Brewer of Beer or Ale, ſhall without giving Notice thereof in Writing to the Officer or Surveyor of Exciſe of the Diſtrict or Diviſion wherein he reſides, alter, or ſuffer the Situation, Poſition or dipping Place of any Back or Cooler made uſe of by him to be altered, after the ſame has been fixed by the proper Officer, under Penalty of 5 *l.* to be recovered as preſcribed in the Act of Exciſe, with like Remedy of Appeal. 7 *Geo.* II. *cap.* 3. § 6. Penalty on Brewers altering the Poſition or dipping Place of any Back or Cooler.

Vid. *Ale-houſe-keepers*, 3, 5. *Diſtreſs*, 3. *Gaugers*, 1, 2.

1 BULLION——imported, is free of all Duties. Vid. *Book of Rates*, verbo. *Plates.*

2—— Any Perſon exporting broken Silver, Bullion, and Wedges of Silver, ſhall pay for every Ounce thereof 12 *d.* to be received by the Cuſtomer for the Time being. Except Lords and Meſſengers to *England* about the Buſineſs of the Land, who may take Plate with them, according to their Beings and Eſtates. 35 *Hen.* VI. *cap.* 10. § 1. Duty on Bullion Exported.

Vid. *Aliens*, 5. *Goods*, 6.

1 BUTTER and TALLOW-CASKS.—— The Tare is to be fairly burnt with a branding Iron on the Side and Bottom of all Butter-Caſks. 2 *Geo.* I. *cap.* 16. § 2. Tare to be branded on Butter Caſks.

2——The exact Tare is to be ſet with a branding Iron on the Side and Bottom of every Tallow-Caſk, and alſo upon the Side ſhall be branded the firſt Letter of the Chandler or Maſter's Chriſtian Name, and his Surname at length, with a Mark for the City, Town, Village, and Pariſh wherein he lives. *Ibid.* § 10. The like on Tallow Caſks with the Chandler's Name, &c.

3——No Landwaiter or other Officer for diſcharging Goods outwards, ſhall ſuffer any Caſk of Butter or Tallow to be ſhipp'd for Exportation unleſs the Tare be branded thereon purſuant to this Act. Any ſuch Officer offending therein, and thereof lawfully convicted on Indictment in the Court of King's Penalty on Officers diſcharging Caſks not branded.

King's Bench, or at the Assizes for the County, *&c.* where the Offence was committed, shall be uncapable of serving in any Employment in the Revenue for three Years after such Conviction. *Ibid.* § 15.

C.

East India Goods how to be Imported.

1—CALLICOES——No wrought Silks, Bengalls, Stuffs mix'd with Silk and Herba, Muslins or other Callicoes of the Manufacture of *Persia*, *China*, or *East-India*, shall be Imported into *Ireland*, from any Place whatsoever, other than *Great-Britain*, under forfeiture of the same, together with the Ship, *&c.* in which Imported, 5 *Geo.* I. *cap.* 11, § 12. *B.*

Drawback.

2——No Drawback or Debenture shall be granted on Account of Exporting any Callicoe, Holland, Foreign Sail-Cloath or Linen whatsoever out of this Kingdom, 6 *Geo.* I. *cap.* 7. § 6.

Vid. *East-India Goods*, 1, 2. *Linen-Duties*, 2, 3, 6, 8.

CANVAS, vid. *Sail-Cloath.*

Duty on Cards and Dice granted for 21 Years from 25th March, 1730.

1CARDS, DICE and MAKERS, *&c.*——All playing Cards and Dice which during the Term of 21 Years (commencing the 25*th* of *March*, 1730) shall be made fit for Sale or Use in this Kingdom, or Imported into the same, shall pay the Duties following, *viz.* For every Pack of playing Cards made in this Kingdom 6 *d.* and for every Pack Imported 12 *d.* and for every pair of Dice 5 *s.* to be paid by the Makers or Importers thereof. 3 *Geo.* II. *cap.* 3. § 16.

Imported how to pay.

2——The said Duties on Cards and Dice Imported, to be levied according to any Laws of Excise now in force, with like Remedy of Appeal. *Ibid.* § 17.

To be made only in Dublin or Cork.

3——No Person during the said 21 Years to set up making, or make, or cause to be made, any Cards or Dice in this Kingdom, but in *Dublin* or *Cork*, under forfeiture of 50 *l.* for every such Offence. *Ibid.* § 18.

Makers to give Notice in Writing to the Collectors of Dublin and Cork respectively, of the Place of making before they begin, or set up.

4——All makers of Cards or Dice, shall give Notice in Writing under their Hands, of the House or Place where they shall make, or intend to make the same, before they begin. The like Notice is to be given, or sent, as often as any Person sets up the making of Cards or Dice, to the Collector of the Port of *Dublin*, by all who intend to make in *Dublin*, and to the Collector of *Cork*, by all who intend to make in *Cork*. Any Person setting up, or making before such Notice

Notice given, shall forfeit 50 *l.* for every such Offence, and every Person making Cards or Dice in any House or Place not notified, shall for every such Offence, forfeit 50 *l.* as also the Cards and Dice, with all Materials for making them found in such House, or made and manufactured there before Notice given. *Ibid.* § 19. Penalty.

5——No Materials for making Cards or Dice shall be moved from the Place where begun to be wrought till finished, or Duty paid for the Cards and Dice therewith intended to be made. Every Person offending herein, to forfeit double the Duties of the Cards and Dice, which might be made with such Materials. *Ibid.* § *ibid.* Materials not to be moved till finished or Duty paid.

6——All Persons are to permit the Officers for collecting said Duties, in the Day-Time, to enter any House or Place where Cards or Dice shall be making or made, and take Account thereof, on penalty of 50 *l.* for every refusal. *Ibid.* § *ibid.* Refusing Officers to enter, &c. The Penalty.

7——No Maker chargeable with the said Duty, shall remove or suffer to be removed any Cards or Dice from the Place of making, till such Mark on the Dice, and such Seal, Mark, or Stamp on the Paper and Thread incloſing every Pack of Cards, and such Mark on one of the Cards of each Pack, on the painted Side be put as any three or more Commissioners of the Revenue for the Time being shall think fit to devise and appoint in Writing under their Hands to denote the charging of the said Duties, on forfeiture of all such Cards and Dice and treble their Value (*vid. infra, Art.* 18.) *Ibid.* § *ibid.* Makers not to remove Cards or Dice till stamped. The Penalty.

8——Makers of Cards and Dice, shall once in 14 Days make true Entry on Oath, with the Collectors of *Dublin* and *Cork* respectively, or in their Absence before the Customer, Comptroller, or Surveyor of the said respective Ports (which Oath they are hereby respectively impowered to administer) of the Cards and Dice by them made within the said Time, and shall once in 28 Days pay the Duties thereof, to the said respective Collectors, on forfeiture of 20 *l.* for every default in making Entry, and double the Duty for non payment thereof. *Ibid.* § 20. To make Entry on Oath once in 14 Days, and clear the Duty in 28 Days.

9——Makers of Cards and Dice endeavouring to defraud by Concealment or undue Entry, shall forfeit 20 *l.* for every such Offence. *Ibid.* § 21. Concealing or making undue Entry.

10——Commissioners of the Revenue to appoint a Person in *Dublin* and *Cork*, to keep such Mark, Stamp, or Seal, (*vid. supra Art.* 7.) and to Mark and Seal all such Cards and Dice which shall be duly Enter'd, and the Duty thereof paid to the said Collectors respectively. *Ibid.* § 22. Commissioners to appoint Stamp-Masters.

11——Collectors of *Dublin* and *Cork* respectively, or in their Absence their Clerks, on request of the Person who duly enters Warrants for Stamping Cards and Dice how to be granted.

enters and pays Duty for any Cards and Dice, shall certify under their Hands, the Numbers of Pairs of Dice, and Packs of Cards so enter'd, and for which the Duty hath been paid, with the Name and Place of Abode of the Person entring and paying the Duty. Which Certificate being deliver'd to the Stamp Master, shall be enter'd in a Book given him for that purpose, by the said respective Collectors; and afterwards with all convenient speed, the Stamp-Master shall mark the said Cards and Dice, and enter under the said Certificate in his Book, the Number marked, with the Time when, till the full Number mentioned in the said Certificate be duly Stamped. Which Book, at the End of every Year, or oftner if required by the Commissioners, shall be returned to them to be examined. *Ibid.* § 23.

Stamp-Masters Duty.

Stamp-Masters neglecting. The Penalty.

12——The Stamp-Master wilfully neglecting or refusing to Stamp the Number contained in the said Certificate, to forfeit for every such default 5 *l.* *Ibid.* § 24.

Their Salaries.

13——The Stamp-Master in *Dublin* to have 20 *l.* and in *Cork* 10 *l.* *per Annum* (*vid. following Art.*) to be paid Quarterly by the respective Collectors out of the said Duties. *Ibid.* § *ibid.*

And Time of Attendance.

14——The Stamp-Masters are not obliged to Stamp, *&c.* but on three Days in each Week, *viz.* *Tuesday*, *Thursday*, and *Saturday*, and between the Hours of 9 in the Morning, and 12 at Noon; and between 2 and 4 in the Afternoon. And the Stamp-Master in *Dublin*, to have an additional Salary not exceeding 20 *l.* *per Annum.* *Ibid.* § *ibid.* 7 *Geo.* II. *cap.* 12. § 1.

Penalty for selling or playing with unstamp'd Cards or Dice.

15——No Cards or Dice to be sold or played with, which shall not be Sealed, Marked or Stamped as by this Act is required, on pain that every Person so selling or playing, shall forfeit 10 *s.* for every such Pack of Cards, and every one of such Dice, so sold or played with. 3 *Geo.* II. *cap.* 3. § 26.

Counterfeiting the Stamp, &c. or making use of any legal Stamp, so as to defraud the Crown of these Duties. Felony.

16——Any Person who shall counterfeit, or forge any Seal, Mark, or Stamp, denoting the payment of the said Duties, or shall counterfeit or resemble the Impression on any Cards or Dice, or Thread and Paper incloſing Cards, or shall knowingly sell any so counterfeited, or privately or fraudulently use any Seal, Stamp, or Mark, to be provided or used in pursuance of this Act, relating to the said Duties on Cards and Dice, so as thereby to defraud his Majesty, his Heirs or Successors, of any of the said Duties, every such Person so offending, and being thereof lawfully convicted, shall be adjudged a Felon, and suffer Death without Benefit of Clergy, or the Statute. *Ibid.* § 27.

Officers may enter and search Houses in the Day-Time.

17——Any Revenue Officer may in the Day-Time enter into any Place where Cards and Dice are made or sold, or suspected

ed to be privately made, or into any publick Gaming-House, *&c.* and there to search, or see what Quantity shall be making, or whether those exposed to sale, or used in play, be duly Stamped. The Owner or Occuper of such House refusing Entrance, shall forfeit 10 *l.* for every such Refusal. *Ibid.* § 28.

18——Cards or Dice may be removed without Stamping or Payment of Duty, if Bond be first enter'd into, to the Use of his Majesty, with Sureties, in a penal Sum double the Duties, with Condition for Exporting them within a Time therein to be limited, and that they shall not be re-landed in any Part of *Ireland*. These Bonds to be left with the Collectors of *Dublin* or *Corke* respectively, where such Entry shall be made for Exportation, and a Certificate that such Bond is enter'd into, to be given by such Collector: And if the Master of the Ship in which they are to be Exported, shall make Oath before the said Collector, that to the best of his Knowledge and Belief, the same are not to be re-landed in *Ireland*, unless in Case of real Distress. *Ibid.* § 29. Cards or Dice may be Exported without paying the Stamp-Duty, and how.

19——The Duties on Cards and Dice, all pecuniary Penalties, *&c.* exceeding 10 *l.* and all forfeitures of Cards, Dice, or Materials, are to be collected and levied according to the Act of Excise, or any other Law in force, relating to the Revenue, with like Remedy of Appeal. *Ibid.* § 30. Duties, &c. how to be collected.

20——Pecuniary Forfeitures, not exceeding 10 *l.* are to be determined by any two or more Justices of the Peace of the County where incurr'd, who have Power on Complaint made within two Calender Months after the Offence committed, to summon Parties and Witnesses on either side, and to examine on Oath. And if on Appearance or Contempt of the Party accused he shall be convicted, then to issue Warrants to Constables of the said County to levy such Penalties on the Offender's Goods, and to sell them if not redeem'd in six Days, rendering to the Party the Overplus (if any.) *Ibid.* § 31. Pecuniary forfeitures not exceeding 10 l. how to be recovered.

21——If any Party shall find himself aggrieved by the Judgment of the said Justices, he may appeal to the Justices of the Peace, at the next General Quarter Sessions for that County, who shall finally determine the same, and in Case of Conviction shall Issue Warrants for levying the Penalties as aforesaid, and also for levying of the Goods of the Appellants, such Sum not exceeding 40 *s.* as the said Justices shall appoint for the Costs of such Appeal, to be paid the Informer. *Ibid.* § *ibid.* Appeals.

22——All Penalties and Forfeitures imposed by this Act, in Relation to the Duties on Cards and Dice, shall be divided, *viz.* Penalties, &c. how to be divided.

viz. one Moiety to the King, his Heirs, *&c.* and the other to the Informer. *Ibid.* § 21.

General Iſſue.

23 ——In any Suit for what's done in purſuance of this Act, the general Iſſue may be pleaded, and this Act and the ſpecial Matter given in Evidence, and if the Plaintiff be non-ſuited, *&c.* the Defendant ſhall recover full Coſts. *Ibid.* § 53.

Vid. *Tillage-Duties.*

Penalty on Porters, &c. carrying any Run Goods.

1 CARR-MEN, CARRIERS, *&c.*———Every Porter, Carr-man, or other Perſon that ſhall convey any Exciſeable Goods at unſeaſonable Hours or from unlawful Places, or ſhall knowingly carry or convey any Run-Goods, ſhall not only forfeit 5 *l.* to be levied by Diſtreſs, but alſo the Coach, Cart, or other Draught in which the ſame was conveyed, with the Horſes, *&c.* drawing in the ſame, or the Value. *A. E.* § 15.

May be ſeized by any Exciſe Officer.

2——Such Porters, Carmen, *&c.* with every ſuch Coach, Cart, or other Carriage, together with the Cattle drawing the ſame, may be ſeized and ſecured by any Officer of Exciſe. *Ibid.* § 16.

Vid. *Boatmen*, 3. *Land Carriages*, 1, 2.

1 CERTIFICATES, Every Merchant to have his particular Coquet and Certificate by himſelf, ſealed and ſubſcribed in the open Cuſtom-Houſe by the Collector and Comptroller, bearing Date the ſame Day he enters his Goods, *A. C. Rule* 24.

Certificate-Goods.

2——No Bond given for Exportation of Certificate-Goods to *Ireland*, ſhall be delivered up, or draw-back allowed until a Certificate be produced under the Hands and Seals of the Collector, Comptroller and Surveyor of the Cuſtoms or any two of them of ſome Port in *Ireland*, where ſuch Goods ſhall be landed, teſtifying the landing thereof. Such Certificates to be returned in ſix Months, or the Bonds may be put in Suit. 5 *Geo.* I. *cap.* 11. §. 5. *B.*

Vid. Abatement, 1, 2. *Cards*, 11, 18. *Coaches*, 2, 3, 4, 8. *Corn*, 2. *Drawbacks*, 1. *Entries*, 1. *Goods*, 32, 33, 34. *Hearthmoney*, 5. *Linen*, 4, 5. *Loan-Duties*, 2. *Officers*, 22. *Plantations*, 3, 4, 5, 6, 7. *Sail Cloath*, 2. *Ships*, 3, 4, 16. *Spirits*, 3. *Tobacco*, 4, 5. *Wines*, 10, 11. *Wooll*, 16, 17, 18.

CHIEF GOVERNORS, *vid. Wines*, 15. *Wooll*, 25.

CHINA WARE, *vid. Loan Duties.*

CHOCOLATE, COFFEE, and COCOA NUTS, *vid. Linen Duties.*

Duty on Coaches, &c. granted 21 Years.

1 COACHES, *&c.* For every *Coach*, *Berlin*, *Chariot*, *Calaſh*, and *Chaiſe* with four Wheels, within this Kingdom not uſed for Hire, 20 *s.* and for every *Chaiſe*, *Calaſh*, and *Chair*, with two Wheels not uſed for Hire, 5 *s.* to be paid Yearly on the 10th Day of *January*, during the Term of 21 Years,

21 Years, the first Payment to be made on the 10th Day of *January*, 1730. These Duties to be collected and levied by such Persons, and in the like Manner as the Duty on Fire-Hearths with like Remedy of Appeal. 3. *Geo.* II. *cap.* 3. §. 8. Commencement.

2——Every Person who shall have or keep any Coach, *&c.* chargeable with this Duty, shall within one Month after having or keeping such Coach, *&c.* certify by Writing under his or her Hand to the Collector of the District wherein resident, a true Account of all such Coaches, *&c.* kept for their own Use or for any other Person, with the Name of the Place and Parish of his or her usual Abode; which Certificates shall be kept by such respective Collectors and also be entred in a Book kept for that purpose, and each Certificate to be Numbred. And said Collectors shall Yearly before the 10th Day of *January*, give a true List of all Coaches, *&c.* returned in such Certificates, with the Persons Names and Places of Abode therein mentioned, to the Persons appointed as aforesaid, to collect said Duties, who shall sign and deliver Acquittances without Fee or Reward, and keep and return Duplicates thereof as in the Case of Hearthmoney, *Ibid.* §. 9. Persons keeping Coaches, &c. to give a true Account thereof in writing.

3——Any Person having or keeping a Coach, *&c.* chargeable with this Duty which shall not be certified as aforesaid, and the same appearing on Oath before two Justices of the County wherein resident, shall forfeit 5 *l.* to be levied by Distress and Sale of the Offender's Goods, by Warrant under Hands and Seals of said Justices, rendering to the Party the Overplus, if any. *Ibid.* §. 10. Penalty for keeping a Coach, &c. not certified.

4——No Person shall be subject to said Penalty for omitting any Coach, *&c.* in such Certificate for which he or she would not have been farther chargeable by this Act (*vid. following Art.*) *Ibid.* §. 11. Exceptions.

5——No Person shall be chargeable or charged with more than 20 *s.* Shillings in any one Year for said Duty, except such Person (not being a Coachmaker) as shall have in keeping or possession any Coach, *&c.* belonging to another, which Person shall be charged for such Coach, *&c.* with said Duty; in the same manner as the Owner or Proprietor thereof is or ought to be charged by Vertue of this Act. *Ibid.* §. 12. None to pay more than 20 *s.* a Year. Exceptions.

6——Persons authorized to Collect said Duty, shall forthwith pay the same to the Collectors of the several Districts wherein collected, who shall keep separate Accounts thereof and pay the same into his Majesty's Treasury. *Ibid.* §. 13. A separate Account to be kept.

7——Persons collecting said Duties shall be accountable to his Majesty for the same, and be subject to the like Penalties for not rendring a true Account and paying as aforesaid, as Collectors of Hearth-Money are liable to for the same. *Ibid.* §. 14. Collectors accountable as in the Case of Hearth-Money.

To be sworn.

8——Persons appointed to collect said Duties, shall first be sworn to collect the same duly and faithfully, and to make and deliver a true Account of all their respective Receipts, pursuant to this Act, according to the best of their Power and Skill, which Oath shall be administred by said respective Collectors, who shall give a Certificate thereof, if required. *Ibid.* §. 15.

Vid. Tillage Duties.

COASTERS, *vid. Goods*, 7, 29, 30, 31, 32, 33, 34, 35. *Masters*, 11, 12.

Port-Collectors to send up Weekly Abstracts, &c. To pass their Accounts Yearly on Oath.

1 COLLECTORS—— of *Ports*, are to send up Monthly Abstracts, and Quarterly Accounts of their Receipts to the Commissioners, who shall deliver said Accounts half Yearly unto the Auditor General of his Majesty's *Exchequer*. And every Collector shall Yearly, betwixt the Beginning of *Easter*, and latter End of *Trinity* Term, repair to *Dublin*, there to make Oath of the Truth of his or their respective Accounts, and shall before they depart, fully adjust and clear the same, or on failure to forfeit his or their Places. *A. C. Rule*, 44.

2——Of *Dublin* and *Corke*, *vid. Cards*, &c. 4, 6, 8, 11, 18. *Vid. Abatement*, 1, 2. *Aliens*, 6. *Ballast-Money*, 2. *Commissioners* of *Customs*, 2, 4. *Commissioners* of *Excise*, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, *Corn*, 2. *Distress*, 2, 3, 4. *Drawbacks*, 1, 3. *Duplicates*, 1. *East-India Goods*, 2. *Edy-stone*, 1. *Entries*, 1, 2, 3, 6, 7, 8, 13. *Flax-seed*, 4. *Goods*, 9, 16, 21, 22, 24, 30, 31, 32, 33. *Greenwich-Hospital*, 3. *Hops*, 2. *Informers*, 1, 2. *Isle of Man*, 4. *Land-Carriages*, 3. *Licences*, 8, 11, 12, 13, 22, 23, 24, 25, 27. *Lighters*, 1. *Loan-Duties*, 6. *Masters*, 2, 3, 4, 11, 12. *Merchants*, 2. *Offences*, 2. *Officers*, 6, 9, 10, 11, 13, 17, 20, 21. *Plantations*, 3, 4, 11, 19. *Popish*, 1, 2, 3. *Quitt-Rents*, per *Tot. Sail-Cloath*, 2. *Seizures*, 10, 11. *Ships*, 3, 4, 5, 6, 7, 11, 15, 16. *Sub-Commissioners*, per *Tot. Tobacco*, 4. *Ware-Houses*, 2. *Wines*, 10, 11. *Wooll*, 9.

Commissioners of Customs, their Number, how to be appointed and sworn.

1 COMMISSIONERS of CUSTOMS——Not to be more than seven, or less than five. To be appointed from Time to Time by the Lord Lieutenant, or other chief Governors and Privy Council of this Realm, and known unto them for Persons of Ability and Experience in Custom-Affairs, and shall have Commission under the Great Seal of this Realm, during Pleasure only; and shall make Oath before the Lord Chief Baron (*or in his Absence before the* Chancellor *of the* Exchequer, *or any one of the* Barons *of that Court*. By *Stat.* 8. *Geo.* I. *cap.* 6.) for the true and faithful Discharge of their Trust, before they enter upon the same. *A. C. Rule*, 47.

8——To

COMMISSIONERS of CUSTOMS.

2——To take and have Inſpection of the Accounts, Actions and proceedings of Collectors and all other Port Officers, by view ing their Books, Papers and Accounts when, and as often as they think fit. Every Collector or other Officer that ſhall refuſe, upon Demand, to render them an Account of his or their Actions and Proceedings, or to ſuffer them to peruſe all his or their Books, Accounts, Entries, Warrants or other Papers whatſoever, and to take Notes out of the ſame, as they ſhall judge requiſite, ſhall loſe his or their Places. *Ibid. Rule*, 45. To inſpect the Accounts, &c. of all Port Officers.

3——Said Commiſſioners or ſome of their Number, ſhall once every Year at the leaſt viſit the Out-ports of this Realm, to obſerve and take Cognizance how the Affairs of the Ports be carryed on, and how the ſeveral Officers demean themſelves in the Diſcharge of their Truſts, and to rectify Things in the beſt Manner by giving ſuch fitting and farther Inſtructions for the due Execution of this Act, as they (with Approbation of the Chief Governors, and Privy Council) ſhall think fit. *Ibid. Rule*, 46. To viſit the out-ports once a Year.

4——No Commiſſioner or other Officer of the Cuſtoms, their Deputies or Servants, ſhall have any Ship of their Own, or ſhall buy or ſell by way of Merchandize, or ſhall meddle with Freighting or Shipping, or have or occupy any Wharf or Key, or hold any Hoſtlery or Tavern, or ſhall be any Factor or Attorney for any Merchant, or ſhall be Hoſt to any Merchant, or ſhall be a common Officer * or Deputy of any ſuch in the City, Town, or Borrough where he or they ſhall be Collector, Comptroller or Searcher, on pain of loſing his or their Employment as to the Cuſtoms. 14. *R.* 2. *cap.* 10. *B.* 11. *Hen.* IV. *cap.* 2. *B.* 20. *Hen.* VI. *cap.* 5. *B.* 3. *Hen.* VII. *cap.* 7. *B. A. C. Rule*, 48. Officers of the Cuſtoms not to trade, &c.

Vid. Abatement, 1. *Ballaſt-Money*, 1, 2. *Collectors*, 1. *Goods*, 21, 22, 23. *Officers*, 6, 13, 17, 20. 21. *Ware-Houſes*, 1, 2. *Wooll*, 17, 22.

1 COMMISSIONERS of EXCISE——An Office of Exciſe or new Impoſt to be erected in *Dublin*, and to be managed and governed by Commiſſioners not exceeding Five in Number, and alſo a Surveyor, all to be appointed by the Chief Governor or Governors of *Ireland* for the Time being, by Commiſſion under the Great Seal of *Ireland*, to have and to hold reſpectively during good Behaviour. *A. E.* § 45. Commiſſioners of Exciſe how to be appointed.

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* *By Stat.* 3. H. VII. *cap.* 7. *B. None ſhall take upon him to be Cuſtomer, Comptroller or ſearcher in any City, Borrough or Town, wherein he is a common Officer or Deputy to ſuch, on forfeiture of* 40 l. *for every half Year he exccutes both Offices, to be devided between the King and the Informer.*

Their Jurisdiction.

2——Said Commissioners for the Time being, to be Governors and chief Commissioners of and for said Office. *Ibid.* § 47.

Its extent.

3——All Parishes, Parts and Places of the City and County of the City of *Dublin*, and County of *Dublin*, and all and every the Baronies, Parts and Places of the same shall be subject to the Rule and Government of the said Office. *Ibid.* § 48.

To appoint Sub-Commissioners.

4——The like and so many Offices, and in them such and so many Sub-Commissioners or Collectors from time to time to be appointed in all or any Counties, Cities, Towns, Ports, &c. of *Ireland*, as said Commissioners or major Part shall think fitting. To be approved of by the chief Governor or Governors and Privy Council of *Ireland* for the Time being. *Ibid.* § 49.

To appoint or displace Officers.

5——Any three or more of said Commissioners have Power to chuse and appoint such fitting Clerks, Searchers, and other Officers as they may have Occasion to employ for his Majesty's Service, and the same from Time to Time to displace and put others in their Room, and to allow them such Salaries and other accidental Rewards, as said Commissioners or major part shall think reasonable, with Approbation of the chief Governor or Governors of *Ireland* for the Time being. *Ibid.* § 45.

To give Instructions to Officers.

6——Said Commissioners or major part, to frame, make and give from Time to Time such Instructions to their several and respective Officers as shall be most for the true and orderly putting the present Act in Execution, such Officer, or Officers as shall not duely observe the same, or shall be wilfully negligent, or unfaithful in the Execution of his or their Trust, shall be

Penalty on negligent or disobedient Officers.

punished by said Commissioners by a fine not exceeding double the Value of his or their Yearly Salary, and to forfeit his or their Employment. Said Fine to be levied by Distress, &c. *Ibid.* § 68.

To be sworn.

7——Said Commissioners and all others employed under them shall before they enter on their respective Employments take the following Oath *mutatis mutandis*, *viz.*

'YOU shall swear to be true and faithful in the 'Place of (Commissioner, &c.) during the Time 'you shall be a (Commissioner, &c.) You shall according 'to the best of your Knowledge, Power and Skill, exe- 'cute the same Diligently, Faithfully and Impartially: You 'shall make and deliver a true Account of all your Receipts 'from time to time, and farther, do all Things without hav- 'ing any private Respect to your self in Prejudice of his Ma- 'jesty's Revenue,

So help you GOD, &c.

To

To be adminiſtred by the Lord Chief Baron (*or in his Abſence by the* Chancellor, *or any of the* Barons *of his Majeſty's Court of* Exchequer. 8. *Geo.* I. *C.* 6.) to ſaid Commiſſioners and by them or the major Part to all others, employed under them. (*vid. Officers*, 14.) *Ibid.* § 47. And by whom.

8——Said Commiſſioners or any one of them, their Sub-Commiſſioners, Collectors and all others authorized thereunto by Commiſſion under the Hands and Seals of the major Part of them reſpectively, have Power to Adminiſter all Oaths in any Caſe required or appointed by the Act of Exciſe, other than ſuch as are otherwiſe appointed. *Ibid.* § 69. In what Caſe they may adminiſter Oaths.

9——Said Commiſſioners, Sub-Commiſſioners, or Collectors, to be allowed for their ſeveral Pains, ſuch reaſonable Sums of Money by way of Poundage, or otherwiſe, as the chief Governor or Governors, and Privy Council of *Ireland*, ſhall think fit. *Ibid.* § 51. Their Salaries.

10——Commiſſioners, Sub-Commiſſioners or Collectors of Exciſe reſpectively in the Limits and Diſtricts of their ſeveral reſpective Offices, or major Part, where are more than one Sub-Commiſſioner and Collector, or elſe ſuch other Perſons or major Part, as ſhall be authorized thereunto together with ſuch Sub-Commiſſioners or Collectors, under Hands and Seals of ſaid Commiſſioners, have Power to hear and determine all Offences and Breaches in this preſent Act mentioned, other than ſuch as are otherwiſe appointed: and are authorized, on any Complaint or Information, to ſummon Parties or Witneſſes, by Summons in Writing under the Hand of their Clerk, *&c.* to be left at the uſual Place of Abode or Habitation of ſuch Witneſs or Party, and to examine Witneſſes on Oath in Preſence of the Party accuſed. Witneſſes, being duly warned, refuſing to appear, or if they appear, refuſing to give Teſtimony, ſhall forfeit 10 *l.* for each Offence, to be levyed by Diſtreſs. Parties being ſummoned, neglecting or refuſing to appear, may be proceeded againſt as if preſent, and on Proof of the Offence by Confeſſion of the Party or Oath of one or more credible Witneſſes, ſaid Commiſſioners, *&c.* to give Sentence accordingly, and to iſſue Warrants under Hands and Seals of them or major Part for levying any Forfeiture, Fine, or Penalty impoſed by this Act, by diſtraining ſo much Goods of the Offender as may be ſufficient to ſatisfy ſuch Fine, *&c.* and the Goods ſo diſtrained, to put to Sale if not redeemed in ſix Days. *Ibid.* § 60. Their Power and manner of proceeding Judicially, *Vid. Seizures* 9. 10, 11. Witneſſes, *Vid. Infra.* 13. & 14. Warrants of Diſtreſs.

11——If ſuch Diſtreſs be more than will ſatisfy ſuch Forfeiture, *&c.* ſaid Commiſſioners, *&c.* to render the ſurpluſage to the Party diſtrained; if leſs, ſaid Party to pay the Surpluſage or be diſtrained again. *Ibid.* § 61. If ſufficient Diſtreſs be not taken may diſtrain again.

Warrants of Commitment.

12——If no ſufficient Diſtreſs can be obtained, ſaid Commiſſioners Sub-Commiſſioners, *&c.* ſhall, and may by Warrant under their Hands, or major Part, commit the Party offending to Priſon, there to remain, 'till he pay the Forfeiture, *&c.* impoſed, or be diſcharged by warrant or Direction of ſaid Commiſſioners, *&c.* who commited him, or by Warrant or Order of the chief Governor or Governors, and Privy-Council of *Ireland*, for the time being as hereafter is appointed. (*vid Appeals.*) *Ibid.* § 62.

Where the Forfeiture does not exceed 10 *l. Vid. Diſtreſs*, 4.

Witneſſes, &c. reſiding in any other Diſtrict may be ſummoned.

13——Upon Information filed before ſaid Commiſſioners, Sub-Commiſſioners, Collectors, or others authorized as aforeſaid, in their proper Diſtrict. (*vid. ſuper Art.* 10.) Witneſſes and Parties reſiding in any other different Diſtrict of this Kingdom may be ſummoned to appear before them in the ſame Manner as if reſident and found within the particular Diſtrict, where ſuch Information was exhibited, and under the ſame Reſtrictions and Regulations. And alſo that the Warrant of Diſtreſs. (*Art.* 10. & 11.) and Impriſonment (*Art.* 12.) iſſued by the Commiſſioners, *&c.* may and ſhall be executed reſpectively on the Goods or Perſon of ſuch Offender, in any part of this Kingdom, in the ſame Manner as ſuch Warrants might have been executed in the particular Diſtrict, where Information was exhibited and Judgment given. 5. *Geo.* II. *Cap.* 3, § 4.

Oath to be made that ſuch Perſon is a material Witneſs.

14——Provided that no Summons ſhall Iſſue till it appear by Affidavit of ſome Perſon before one of the Commiſſioners or Sub Commiſſioners of the Diſtrict, where Information is fil'd, and who ſhall not be intereſted in ſuch Information, that he is adviſed and verily believes, that the Perſon to be ſummoned is a material Witneſs on ſaid Information. Every Commiſſioner or Sub-Commiſſioner, iſſuing ſuch Summons without ſuch Affidavit previouſly made, to forfeit 20 *l.* to be recovered by the Perſon ſummoned by Action of Debt in any Court of Record. Every Perſon, duly ſummoned to be a Witneſs as aforeſaid, neglecting or refuſing to appear or give Teſtimony concerning the Matter in Queſtion, to forfeit 20 *l.* for ſuch Neglect or refuſal. *Ibid.* § 5.

May finally determine the ſeveral Claims of Perſons intereſted in any ſeizure.

15——Where two or more Perſons ſhall claim any Right to any Reward for or on Account of any Seizure, *&c.* in ſuch Caſe any three or more of the Commiſſioners of Exciſe for the time being, or the Collectors or Sub-Commiſſioners in their ſeveral Diſtricts, who ſhall hear and determine ſuch Seizures, are impowered and required to hear the ſeveral Claims and Demands, of ſuch Perſons as may think themſelves intituled to any Reward, for or on Account of any Information or Diſ-

Discovery, and to give or distribute the same in such Manner or Proportions, as they shall order and direct; which Order or Sentence shall be final and conclusive to said Parties, any Law or Statute to the contrary notwithstanding. 1. *Geo.* II. *Cap.* 6, § 3. & 6.

Vid. Appeals, per Tot. Corn, 2. *Packet Boats*, 1.
Ports, 4, 5.
Seizures, 9, 10, 11.
Wooll, 17, 22, 28, 29, 34.

COMMISSIONERS of APPEAL, *vid. Appeals, per Tot.*

COMPOUNDERS, *vid. Ale-House Keepers*, 6, 7.

CONCEALMENTS, *vid. Ale-House Keepers*, 5. *Goods*, 25. *Hearth Money*, 15, 19.

CONSTABLES, *vid. Hearth Money*, 3, 11, 16, 20. *Justices*, 1. *Officers*, 4. *Ships*, 5, 7.

COPPER ORE, *vid. Plantations*, 12.

1 CORN Imported, not to pay Excise. *A. E.* § 7.

2——Malt, Bare, or Barley at 10 *s. per* Quarter, Rye at 9 *s. per* Quarter, or Wheat at 14 *s. per* Quarter, or under, each Quarter to contain 8 Bushels, being Shipp'd on *British* or *Irish* Shipping (whereof the Master and $\frac{2}{3}$ of the Mariners at least are Subjects) from any Port in this Kingdom, where the Rates shall not then be higher than aforesaid, with intent of Exportation: The Merchant Shipping the same shall bring a Certificate in Writing under his Hand, containing the Quantity and Quality of the Corn so Shipp'd, to the Collector of the Customs within such Port; and on Proof made of such Certificate by Oath of one or more credible Persons, to be administred by said Collector, and on Bond given by such Merchant in the Proportion of 200 *l.* for every 100 Ton of Corn so Shipp'd, that said Corn (danger of the Seas excepted) shall be exported and not again landed in *Ireland*, such Merchants (said Requisites performed) shall receive from such Collector in the Port respectively where Shipp'd, for every Quarter of Bare, Barley, Malt or Rye ground or unground 1 *s.* for every Quarter of Wheat ground or unground 1 *s.* 6 *d.* to be paid by such Collector on Demand, without taking or requiring any Custom, or any Fee or Reward for the same. And on Certificate under the common Seal of the chief Magistrate, or Hands and Seals of two known Merchants upon the Place, that such Corn was there landed, or on Proof by credible Witnesses that such Corn was taken by Enemies or perished in the Seas, said Proof being left to the Judgment of the Commissioners, Collectors, *&c.* said Bonds to be delivered up to be cancelled, without any Fee for the same, and the Money so

Præmium on Corn exported how to be granted,

paid

paid by such Collector shall be accepted in his Account, as so much Money paid to her Majesty, &c. 6. *Annæ, Cap.* 18, § 2. *Vid. Goods*, 3. *Wines*, 1.

COTTON WOOLL, *vid. Plantations*, 12.

CURRANS, *vid. Goods*, 3. *Wines*, 1.

CUSTOM-HOUSE, *vid. Entries*, 1. *Certificates.* 1.

Customs made perpetual.

1 CUSTOMS on Goods imported or exported granted to his Majesty his Heirs and Successors for ever from the 1st of *December*, 1661. *A. C.* § 3.

Goods Shipp'd or landed before entry or payment of Custom, &c. forfeited.

2——Goods Shipp'd on any Vessel whatsoever with Intent of Exportation, or being brought from beyond Seas, which shall (unless in Case of Necessity to preserve them from perishing) be unshipp'd to be laid on Land, without the Knowledge, Privity and Consent of the Commissioners or respective Customers or Collectors for the Time being, or before due Entry made, and the Customs and other Duties due for the same not paid, nor lawfully tender'd to the Collector, or his Deputy with Consent of the Comptroller and Surveyor or either of them, and Warrant in due Form pass'd for the same, to be forfeited or the Value. *Ibid.* § 12.

CUSTOMER, *vid. Aliens*, 2, 3, 4. *Commissioners of Customs*, 4.

D.

DAMAGE.

DAMAGE. *vid. Abatement*, 1, 2.

DEBENTURES, *vid. Drawbacks, per Tot.*

Denizens not inhabiting this Kingdom, to pay Aliens Duty.

1 DENIZENS——Every Merchant born out of his Majesty's Dominions, and after made Denizen, shall pay Custom as before he was made Denizen, unless he do inhabit, and constantly abide or dwell in some Part or Place of this Realm, in which Case he shall only pay as a natural born Subject, and not otherwise. *A. C. Rule*, 3.

Passing with Run Goods within ten Miles of the Sea in Disguise.

1 DISGUISED PERSONS.——All and every Person or Persons being five or more in Company, and wearing any Vizard, Mask, or other Disguise, that shall be found passing knowingly or wittingly with any Exciseable Goods in Custody, landed without due Entry and Payment of Duties, within 10 Miles of any of the Coasts of this Kingdom, shall, being thereof convicted, be adjudged guilty of Felony, and be transported to some of his Majesty's Plantations in *America*, there to remain for 7 Years: Any such Offender

Felony.

Offender returning before the Expiration of the said 7 Years, to suffer as a Felon, without Benefit of Clergy or the Statute. But if any such Offender shall within 3 Months after such Offence, and before Conviction, discover to the Commissioners or Sub-Commissioners of the Revenue, any two or more of his Accomplices therein, so as two of them at least be thereof convicted, such Discoverer shall be clearly acquitted of such Offence. 12 *Geo.* I. *cap.* 2. § 9.

Such Offender discovering, &c. in 3 Months.

To be acquitted.

DISTILLERS. ——No Distiller or Maker of Low Wines, Spirits, Aquavitæ, or Strong Waters shall set their Stills at Work for making thereof, or shall deliver or carry out any of the said Liquors, in Cask or by the Gallon without Notice first given to the proper Officer of Excise thereunto appointed, that he may be present to see and gauge the same unless at the Hours before mentioned. (*vid. Brewers Art.* 6.) on Forfeiture of 10 *l.* to be recovered as prescribed in the Act of Excise, with the like Remedy of Appeal. 6 *Geo.* I. *cap.* 8. § 7.

Hours for delivering out Low-Wines, &c.

——No Persons shall distil for Sale, any Spirits, Aquavitæ, or other Strong-Waters, within this Kingdom, but in Stills, Black-Pots, or Alimbecks, fixed in some House or Tenement within some Market-Town, or within two Miles thereof, on Forfeiture of 40 *l.* for each Offence, to be recovered as by the Act of Excise, with the like Remedy of Appeal. 5 *Geo.* II. *cap.* 3. § 9.

Where Stills, &c. are to be fixed and kept.

Penalty.

——Provided always, that any Person distilling for their own use only, and not for Sale, may keep and make use of any Still, *&c.* which shall contain no more than 12 Gallons of Wash or Pot-Ale, in their respective Places of Abode. Any Still containing more than aforesaid, being found in Possession of such private Distiller, in such Case every such Person to be deem'd a common Distiller for Sale and pay the Duties accordingly. *Ibid.* § *ibid.*

Contents of Stills, &c. for private Use.

Vid. *Ale-house-keepers*, 4, 5, 6.
Brewers, 1, 2, 7.
Distress, per Tot.
Gaugers, 1, 3. *Strong Waters, per Tot.*

DISTRESS. ——No Distress taken by Virtue of this Act from any Vintner, Inn-keeper, Victualler, Ale-house-keeper, or other, brewing, making and selling by Retail any Beer, Ale, Aquavitæ or Strong Waters, shall be sold, till fourteen Days after such Distress made, within which Time any such Vintner, *&c.* finding himself aggrieved, may make Complaint to one or more of the next Justices of the Peace, who are impowered to hear and examine the same on Oath, and finally to determine therein, and to mitigate any Fine, *&c.* imposed on such Person by this Act, so as the same be not

Distress taken from any Vintner, &c. not to be sold till after 14 Days.

Within which Time such Vintner, &c. may Appeal and how.

not thereby made leſs than double the Value of the Exciſe, which ought to have been paid, beſides reaſonable Charges of the Officer diſtraining, to be allowed by the ſaid Juſtices, nor the Complainant be encouraged to continue in the Practice of any Fraud or Diſobedience, in Breach of any Clauſe or Article of this preſent Act. *A. E.* § 43.

Not appealing, the Diſtreſs to be ſold.

2——Any Perſon diſtrained and complaining as aforeſaid, not proſecuting the Complaint to hearing and Sentence within the ſaid fourteen Days, The Commiſſioners or Sub-Commiſſioners ſhall then proceed to Sale of the Diſtreſs as hereafter expreſs'd. (*in following Art.*) *A. E.* § 44.

Diſtreſs taken from others, and not redeemed in 6 Days to be ſold and how.

3——If any Goods diſtrained in Purſuance of this Act be not redeem'd within ſix Days (except before excepted, *Art.* 1.) or if any Goods ſeized be not claimed or cleared in 21 Days, the Commiſſioners, Sub-Commiſſioners, and Collectors reſpectively, appointing a general Day of Sale, ſhall cauſe the ſaid Goods to be Appraiſed by two ſworn Officers or others, and afterwards ſell the ſame by the Candle to the higheſt Bidder, and all ſuch Sales ſhall be good in Law to the Perſons buying the ſame. *Ibid.* § 71.

For want of ſufficient Diſtreſs for any Forfeiture, &c. not exceeding 10 *l.* the Offender to be committed to the Houſe of Correction.

4——For Want of ſufficient Diſtreſs to ſatisfy any Forfeiture, *&c.* impoſed by this Act, not exceeding 10 *l.* the Commiſſioners, Sub-Commiſſioners, and Collectors reſpectively, together with a Juſtice of the Peace, or other Chief Magiſtrate of any Corporate Town, may commit the Offender to the next Goal or Houſe of Correction, there to be put to Labour, (if able) and to have ſuch Allowance as their Work ſhall deſerve, during their Confinement, which ſhall not exceed 6 Weeks; and all Jaylors, *&c.* are to receive and keep in ſafe Cuſtody, and put to Work and Labour all Perſons ſo committed, for which Priſoners all Sheriffs reſpectively ſhall be reſponſible. *Ibid.* § 63.

Sheriffs making Replevin, how puniſhable.

5——If any Sheriff or his Deputy ſhall make Replevin of any Diſtreſs taken by Virtue of this Act, or if any Sheriff, Goaler, Governor or Maſter of any Houſe of Correction ſhall refuſe to receive and ſet on Work, or ſuffer any Perſon ſo committed to eſcape, or go forth out of Priſon or Houſe of Correction, without Warrant or Order in Writing from him or them, who committed ſuch Perſon, or others by this Act authoriſed ſo to do, every ſuch Sheriff, Goaler, or other Officer aforeſaid, ſhall forfeit double of the Sum for which ſuch Perſon was committed, to be levied by Diſtreſs and Sale of Goods, as before directed. *Ibid.* § *ibid.*

Vid. *Brewers*, 1, 7.
Commiſſioners of Exciſe, 10, 11, 12, 13.
Edy-Stone, 3.
Hearth-Money, 3, 4, 21, 25.

1 DRAWBACKS——*Custom*——All Sugars and other foreign Goods and Merchandizes (except Wines, Tobacco, wrought Silks, Haberdashery, and all sorts of Grocery Wares) being first Imported and again Exported by any Subject in 12 Months, or Stranger in 9 Months. And due Proof being made by Certificate from the Officers of their due Entry and Payment of the Custom and Subsidy of the same Inwards, together with the farther Oath of the Merchants Importing and Exporting the same, affirming the Truth thereof, and the Name of his Majesty's Searcher or Under Searcher in the Port of *Dublin*, and of the Searcher of any other the Ports, testifying the Shipping thereof to be exported; said Requisites being duly performed, the one Moiety of the Custom or Subsidy paid at Importation of such foreign Goods (except as before excepted) shall without Delay or Reward, more than the Duty set down in the Table of Fees for the Certificate, be repaid unto such Exporter within one Month after Demand thereof. *A. C. Rule* 4.

Goods Exported by Subjects in 12, or Strangers in 9 Months. (Wines, &c. excepted) to draw-back one Moiety of the Custom.

2——*Excise* and *Additional Duties*——*vid.* the Note at *Excise*, Art. 13.

3——If any Goods shipped for Exportation; for which any Allowance or Drawback is to be given by Law on Exportation thereof, shall be relanded in *Ireland*, or put on Board any Boat or other Vessel, in order to be relanded contrary to the true meaning hereof, without Licence first obtained, or unless in Case of Distress, which shall be made known forthwith to one of the Officers of the Port, where such Ship shall arrive. The Master or other Person having Charge of such Ship, and also the Owner of the Goods, shall forfeit treble the Value, one Moiety to the Crown, the other to the Informer. 12 *Geo.* I. *cap.* 2. § 4.

Debenture Goods relanded in Ireland, &c.

Treble Value forfeited and by whom.

4——No Allowance to be made, or Drawback granted on Exportation of any Goods, unless over and above the Oath and Certificate already required, the Master also of the Ship or Vessel, in which they are to be exported, shall make Oath before the Collector or other chief Officer of the Port, where shipp'd, that to the best of his Knowledge and Belief the same are not intended to be relanded, and that he will not permit or suffer the said Goods, or any part thereof to be relanded in *Ireland*, unless in Case of real Distress. But if such Master or Exporter be a known Quaker, in such Case the solemn Affirmation of such Master or Importer shall be taken instead of such Oath. *Ibid.* § 5.

Oath to be taken by the Master on Exportation of Debenture Goods.

Vid. *Abatement*, 1, 2.
Beer, 7.
Callicoe, 5.
Isleman, 3, 4, 5. *Loan-Duties*, 2.
Spirits, 3. *Wines*, 14.

Masters of Ships bringing Certificate Goods from Great-Britain to take out Duplicates, &c.

1 DUPLICATES.——The Master of every Ship carrying Certificate Goods *(from Great-Britain)* to *Ireland*, shall demand and take from the Collector of every respective Port of *Great-Britain*, a Duplicate of his Content in Writing under the Hand and Seal of the Collector and Comptroller of such Port, which they are required to deliver without Fee or Reward; And such Master shall deliver the said Duplicate to the Officers of the Customs in *Ireland*, before he be permitted to land his Goods there. 8 *Annæ*, *cap.* 13. § 19. *B.*

Vid. *Certificates*, 2. *Hops*, 2.

DYING-WOOD. vid. *Plantations*, 12.

E.

East-India Goods not to be Imported except from Great-Britain.

The Penalty.

1 EAST-INDIA-GOODS.——No Commodity of the Growth, Product, or Manufacture of the *East-Indies* or other Places beyond the *Cape of Good Hope*, shall be Imported into *Ireland*, but only such as shall be *bona fide*, and without Fraud loaden and shipp'd in *Great-Britain*, in Ships navigated according to Law, on Forfeiture of the Goods or Value, together with the Ship in which Imported, with all her Guns, Tackle, &c. and such Ship and Goods may be seized, and the same, or the Value prosecuted in any Court of Record at *Westminster* or in *Dublin*, by Bill, Plaint or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed, or more than one Imparlance, one Moiety of which to the Crown, the other to the Prosecutor. 7 *Geo.* I. *cap.* 20. § 9. *B.*

Officers conniving.

Penalty 500 l. and loss of Employment.

2——If any Officer of the Customs in *Ireland*, shall willingly or knowingly connive at the fraudulent Importation of such Commodities, or, taking upon him to seize the same, shall by Fraud or Collusion desist or delay the Prosecution thereof to Condemnation: Such Officer shall Forfeit 500 *l.* to be recovered as aforesaid, and for the future be Incapable of holding any Office under the Crown. *Ibid.* § *ibid.*

Vid. *Callicoe*, 1. *Isle of Man*, 1, 2.

No Ship to be discharged or report taken Outwards before Payment of these Light Duties.

1 EDY-STONE LIGHT-HOUSE.——No Officer of the Customs of *Ireland*, shall give or make out any Cocket or other Discharge, or take any Report outwards till the said Duties (*viz.* 1 *Penny, per Tun Outwards or Inwards of all* English *Shipping, and* 2 *d. per Tun, of all foreign Ships, and* 2 *Shillings for every Coaster for every Time they shall pass by the said Light-House*) be paid to

(*the*

(the Maſter, Wardens, and Aſſiſtants of Trinity-Houſe, *or)* the reſpective Perſons, appointed by them to collect the ſame, and that the Maſter of ſuch Ship do produce an Acquittance, or Light Bill under the Hand of ſuch Collector, teſtifying the Receipt thereof. 8 *Annæ, cap.* 16. § 3. *B.*

2——Said Duties are payable for all Ships which ſhall paſs by ſaid Light houſe, whether belonging to Subjects or Aliens, and ſhall be collected in any Part of *Great Britain* or *Ireland*. *Ibid.* § 2. Payable by Aliens as well as Subjects.

3——Collectors or other Perſons authorized by ſaid Maſter, Wardens, and Aſſiſtants, may go on board any Foreign Ship, and demand ſaid Duties, and for Non-payment may diſtrain any Tackle *&c.* belonging to the ſame, and if not redeemed in three Days to be appraiſed by two or more ſufficient Perſons, and afterwards ſold, rendering to the Party the overpluſs, if any *Ibid.* § 4. Receivers may diſtrain.

1 ENGLISH—Any of his Majeſties Subjects of *Great Britain, Ireland*, or his Plantations, are to be accounted *Engliſh* and no other. 14 & 15 *Car.* II. *cap.* 11. § 6. *B.* Who are to be accounted Engliſh.

2——Where any Eaſe, Abatement or Priviledge is given to Goods imported or exported in *Engliſh* built Shipping, *viz.* built in *Great Britain, Ireland*, Iſlands of *Guernſey*, or *Jerſey*, or in any the Lands, Iſlands, Dominions, or Territories to his Majeſty in *Africa*, *Aſia*, or *America* belonging or in his Poſſeſſion, that it is always to be underſtood and provided that the Maſter and three Fourths of the Mariners of ſaid Ships at leaſt be alſo *Engliſh*, and the true meaning thereof is that they ſhou'd be ſuch during the whole Voyage, unleſs in Caſe of Death, Sickneſs, or being taken Priſoners, to be proved by Oath of the Maſter or other Chief Officer of ſuch Ships. *A. N.* § 7. What Ships to be accounted Engliſh built.

Vid. Plantations. 5.

1. ENTRIES—No Entry nor Agreement with any Merchants or others for Cuſtoms or Subſidy ſhall be made by the Collector or others, nor any Cocquet, Warrant or Certificate, ſealed or ſubſcribed, but openly in the Cuſtom-Houſe. *A. C. Rule*, 19. Entries, &c. to be made in the open Cuſtom-houſe.

2——Every Merchant or other, tranſporting Goods, by way of Merchandize, to Foreign Parts, ſhall make particular Entry thereof with the Collector and Cheque by a Bill under the Hand of him or his Aſſignee, with the Name of the Ship, Burthen, Maſter, of whence and to what place freighted, with the Marks and Numbers of the Caſks, Packs, Fardles or other Bulk, and the true Quantity and Quality of the Goods therein contained: Which Bill ſhall forthwith be entred in a Book by the Collector and delivered to the Comptroller to be entred by him likewiſe; and to file and keep the Bill of every Ship together as they ſhall be entred and the true Value of the Goods Entries Outwards how to be made.

Goods and of the Custom thereupon due, shall be likewise set forth, and charged in the Books at the Time the Merchant maketh his Entry. *A. C.* § 16. *& Rule* 21.

Entries Inward how to be made.

3——Every Merchant or other entring Goods inwards, shall make Entry thereof particularly, and deliver a Bill thereof at large, under his Hand or the Hand of his Assignee, for whom he shall be responsible to the Collector, expressing the Name of the Ship, Master, Burthen, of whence, and from what Place freighted, with the Marks and Numbers of the Fardles, Bulks, and Package in the Margent, and the true Quantities and Qualities of the Goods therein contained. And said Collectors shall with all convenient Speed cast up the Value of the Goods therein, and the Subsidies thereupon due, and write it upon said Bill with the Number and Date thereof; according to which it shall be presently entred in the Book inwards, to be kept by said Collector, and then by him delivered to the Comptroller or Cheque, to be likewise entred, according to which Bill, another being subscribed by said Collector, Comptroller or Cheque, and numbred and dated as the former, shall be to the Surveyor, Searcher or Waiter a Warrant to suffer the Goods therein contained to be landed and discharged accordingly. *Ibid.* § 16. *& Rule* 27.

Penalty for not entring in Form.

4——Every Merchant or other Person, not entring in such form and manner, shall for every Time forfeit 10 *l.* of *English* Money. *Ibid.* § 16.

Goods forfeited for undue entry.

5——Goods short or unduely enter'd, either as to Quantity or Quality, are forfeited, or the Value. *Ibid.* § *Ibid.*

An Officer making an undue Warrant to lose his Place.

6——Every Officer that maketh any Cocket or Warrant contrary to, or disagreeing with the Entry of any Goods, shall lose his Place. *Ibid. Rule*, 35.

Bills at View.

7——If any Merchant, Shopkeeper or other having Goods to enter shall make voluntary Oath before the Commissioners, Sub-Commissioners or other chief Officers in the respective Ports, that he knows not the true and just Quantity and Quality of said Goods, in every such Case, or other Emergency requiring the same, said Commissioners, Sub-Commissioners or Collectors, may grant Warrant and Licence for bringing the same to the Custom-House Quay or Wharf, where they shall be view'd in some convenient Place, in presence of an Officer appointed thereunto; and the Owner and Proprietor shall thereupon make particular Entry, both for Quantity and Quality, on forfeiture of the Goods and Value thereof, which shall be omitted, or short entred, or not according to their true Denominations or Kind. *A. E.* § 25. *A. C. Rule*, 28.

8——No

ENTRIES.

8——No Person shall take upon him to enter, or cause to be entered into the Book of the Customer, or other Port Officer, any Goods brought from beyond Seas, in any other than the Name of the very Owner or Proprietor of the same, being not sold, bargained or contracted for before such Entry, or before the *Arrival* of the Goods, on forfeiture thereof or the Value. *A. C.* § 20. Goods not enter'd in the Name of the true Proprietor forfeited.

9——No Merchant or other shall enter Goods inwards from beyond Seas, in any other than the Name of the true and real Importer of the same, nor shall make use of the Name of any known Merchant or other Person whatsoever to colour them, whether it be with or without Consent of such known Merchant, or other Person, on forfeiture of such Goods or their Value. *A. E.* § 18.

10——Any Retailer carrying away his Goods, before due Entry and payment of Excise, or entring them in the Name of any other Person than his own, or any Person who shall enter or take up any Goods for a Retailer, such Retailer, or other Person shall respectively forfeit double the Value of such Goods, to be levyed by distress, &c. *Ibid.* § 24. Retailers offending herein, to forfeit double Value

11——All Goods entred inwards, or outwards, in any other than the Name of the true Owner and Proprietor, for evading or eluding the present Duties of Excise, shall be seized, forfeited and condemned. And in Case any Shopkeeper, Retailer or other, shall colourably, or otherwise fraudulently Ship out any Goods of some known Merchant, not liable to Excise, 'till Sale thereof, every such Retailer, &c. pretending Property therein, shall forfeit double Value, to be levied by Distress, &c. and likewise be disfranchised and made uncapable for ever after, to be Member of any Borough or Town Corporate, which all Mayors and other Magistrates are requir'd, on Proof, to do. *Ibid.* § 29 & 30.

12——All Entries inwards or outwards by Licence, shall be endorsed on each particular Licence, with the Name of the Merchant, the Date of the Cocket or Entry, and the particular Quantities Shipp'd, or Landed by Virtue thereof, shall also be entred in the proper Books. *A. C. Rule*, 25. Entries by Licence how to be made.

13——Every Merchant making Entry of Goods, shall be dispatched in such Order as he cometh; and if any Officer, or his Clerk, shall for Favour or Reward put any Merchant or his Servant (duly attending) by his Turn, or otherwise delay any Person so duly attending and making Entry aforesaid, to draw any Reward or Gratuity, other than limited in the Table of Fees *(Vid. Fees, 1.)* such Officer or Clerk, being found faulty therein, shall respectively on Complaint made, be Merchants to be dispatched in such Order as they come. Penalty for doing otherwise.

publickly discharged of their Employments, and not permitted to sit any more in the Custom-House. *Ibid. Rule*, 20.

Vid. Ale-House-keepers, 4, 6. *Brewers*, 1, 2. *Excise per Tot. Goods*, 25, 27, 28, 29, 34. *Merchants*, 1, 2.

EXCHANGE, *Vid. Excise*, 10.

Breaches of the Act of Customs to be determined in the Exchequer.

1 EXCHEQUER. All Defaults of such as shall attempt to do any thing contrary to the Tenor of this Act, or to any Article, or Branch of the same, shall be heard, inquired, and determined, by the Barons of the Exchequer, and the one Moiety of all Fines, *&c.* shall be and remain unto the Crown, and the other to him or them that shall Seize, sue for, or prosecute the same by Action, Bill, Plaint or Information in said Court of Exchequer, wherein no Wager of Law, protection, Essoin, or other delatory Plea shall be allowed. *A. C.* § 22.

Coast-Bonds to be delivered Quarterly into the Exchequer.

2——All Bonds, taken for shipping Goods to the Coast for which Certificates are returned, shall be delivered Quarterly into the Exchequer with the Certificate annexed and endorsed thereon, and every Term after the Account of the Officer that did take them, is past, said Bonds shall be delivered to every Person, that shall sue for the same, paying the usual Fees. *Ibid. Rule*, 42.

And all other Bonds not discharged.

3——All other Bonds taken by Collectors, that be expired, and others for which no Certificates are returned according to their Conditions, shall be delivered likewise into the Exchequer Quarterly, after the breach of such Conditions, that Process and Execution may be had thereupon, according to due Course of Law. *Ibid. Rule*, 43.

Vid. Excise, 13. *Goods*, 16. *Hearth-Money*, 4, 11, 17, 18, 26. *Licences*, 8, 11, 23. *Offences*, 1. *Seizures*, 1, *to* 7.

1 EXCISE From and after the 25th of *December*, 1661, the several Rates and Charges hereafter mentioned, and no other in and by the Name of Excise and new Impost shall be levyed, collected and paid in and throughout the Realm of *Ireland* (*Vid. Beer*, 1, 4 *Strong Waters*, 1. *Goods*, 18, 19, 20.) *A. E.* § 1.

Excise Rates made a Law.

2——Which several Rates and Duties shall be had, received and demanded for the Use of your Majesty, your Heirs and Successors for ever; and all Powers and Authorities in and by this present Act given and granted, shall be exercised, continued and put in Execution, from said 25th of *December*, 1661, and thence forward for ever. *Ibid.* § 76.

Made Perpetual.

To be paid in English Money.

3——Said several Rates and Duties of Excise and all Fines, Penalties, *&c.* rated, imposed, set, or forfeited, in and by this present Act, are meant and intended to be current and lawful Money of *England* and all and every of the same are therefore to

to be demanded, received, paid, and satisfied accordingly. *Ibid.* § 77.

4——Jewels, Bullion, Corn, Victuals, Arms and Ammunition are excepted from Payment of Excise. *Ibid.* § 7.

5——The Duties of Excise on Goods imported, shall from Time to Time be paid by the first Buyer of all such Goods, before receiving them from the Merchant, who imported the same. But in Case the Importer shall happen to be a Shop-keeper, Retailer, or Person imploying the Commodities of his Importation for his own Use and Consumption, such Importer shall pay down the Excise on importing and landing the Goods, before he be permitted to receive them from the Custom-house or other Place in the Port where landed. *Ibid.* § 8. Excise by whom payable.

6——No Shop-keeper shall be permitted to unship, take up, or land his Goods, before he make true Entry both for Quantity and Quality thereof, nor to carry the same away before Payment of Excise. *Ibid.* § 23.

7——Every Merchant not being a Shop keeper, Retailer, or Consumptioner, after Entry, and before receiving a Warrant for Discharge of his Goods, shall enter into sufficient Obligation to the Crown, in a Sum double the Value of his Goods with Condition, that he shall not and will not deliver, or cause or suffer any of said Goods to be delivered to any Buyer, or put or delivered into Custody of any Shopkeeper or Retailer whatsoever, before the Excise thereof be fully paid and satisfied. *Ibid.* § 19. Wholesale Merchants to give Bond

8——And in Case such Importer cannot, or will not give such Bond, he shall then pay down the Excise of his Goods, which if he be not able, or refuse to do, that then the Commissioners, Sub Commissioners and Collectors in every respective Port, or such as they shall appoint, shall take up such Persons Goods, and after due Notice of the Quantity and Quality thereof, taken in presence of the Owner, or such as he shall appoint, or if he refuse, in presence of two good Witnesses, to lay the same up in his Majesty's, or other fitting Ware house, there to be kept till sufficient Bond be given, or Excise fully paid as aforesaid. And the Owner shall besides the Excise, pay such moderate Ware-house Rates by the Week or Month, as the Commissioners, *&c.* respectively, shall in their Discretion think meet. *Ibid.* § 20. On their Goods to be secured in the Stores. And to pay for Ware-house Room.

9——Every such Importer after Entry, and Bond given as aforesaid, shall on Sale of all or any Part of such Goods, under his own or the Hand of his Servant for whom he shall be responsible, certify in Writing the Quality, Quantity, Weight and Measure thereof, with the Name of the Buyer, who bringing the same to the Excise Office, shall pay the Excise thereof to the proper Wholesale Merchants to certify the Sale of their Goods, and the Buyer to pay the Excise.

proper Officer, who shall give a Receipt for the same. Such Buyer, or other Person receiving any Goods, before Certificate delivered and Excise paid as aforesaid, shall forfeit double the Value thereof, to be levyed by Distress, &c. *Ibid.* § 21.

Barter, &c. to be deem'd a Sale.

10——A Barter, Truck, or Exchange of one Goods for another, shall to all Intents and Purposes be deem'd a Sale, and Excise for the same, if liable, be presently paid, on forfeiture of double Value as before, by the Parties bartering, trucking, or exchanging equally. *Ibid.* § 22.

An Import Account to be kept.

11——For better accounting with Merchants Importers, whose Goods are not liable to Excise 'till sale thereof, the Commissioners, Sub Commissioners or Collectors respectively in their several Offices, shall frame and keep a distinct Account by the Name of an import Account, with all and every such Merchants, whose respective Accounts shall be charged with the several Entries by him or them made of Goods inwards, or from the Coast, and again discharged by what shall appear to have paid Excise on Sale thereof, and by the several Quantities of the same Shipp'd out and landed beyond Seas, or in any other Port in this Realm, and there enter'd, of which he or they shall make Oath, and all things else appearing (by Certificate or otherwise) to be done with the Sub-Commissioner or Collector there, as is by this Act appointed to be done on Importation of Exciseable Goods from beyond Seas. *Ibid.* § 57.

Goods sent by Land-Carriage to pay down Excise.

12——Any such Merchant sending Goods by Land Carriage into the Country, shall pay Excise of the same himself, which is to be allowed him by the Buyer, in the Price of his Commodity. *Ibid.* § 58.

Import Accounts to be ballanced once in three Months, or oftner.

13——The Commissioners, Sub-Commissioners or Collectors, in their several respective Offices, once in three Months or oftner, if they see Cause, shall, for the Ballancing and adjusting said import Accounts, call and require the Merchants to deliver respectively a particular Account of all Exciseable Goods at that Time in his or their Hands, and if any such Importer or other Person shall on Notice thereof given him, or left at his or their usual Place of abode, neglect or refuse to give in such Account within four Days, after such Notice, he shall be presently liable to payment of the full Excise of all Goods standing undischarged thereof in the Excise Books on his, or their Import Account, and shall be accordingly warned by Summons or otherwise, to pay the same, within six Days at the furthest, or in Default thereof, shall not only forfeit double the Value of all such Goods, remaining on Ballance of his Account, to be levyed by Distress, &c. but shall, for ever after, be deem'd a Retailer, and pay Excise accordingly. But if such Importer shall on Demand, or within four Days after, give in

First Instance wherein a Merchant may forfeit the Benefit of an Import account.

in such Account, then said Commissioners, &c. shall forthwith appoint one or more Officers to enter into all the Cellars, Ware-houses, or other Places whatsoever belonging to such Importer, to search, try, and see by taking account of the Goods therein remaining, whether such Remainder is agreeable to his Account, and make Report thereof, to the Commissioners, &c. respectively, which Report, in Case of Difference, shall be reputed, taken and esteemed the true Remainder according to which, his Account is to be made up, and then, such Importer making Oath before the Commissioners, &c. respectively, that the remaining Goods viewed and seen by the Officer, and all other Goods Shipp'd out by him, by which his Account is to be discharged, were all and every Part of them such as had been, *bona fide*, imported by himself, and enter'd and charged in the Excise Office on his own proper Import Account, and that the said remaining Goods had not been sold, or altered either directly, or indirectly in their Property, since their first Importation, the said Commissioners, &c. respectively, allowing upon the Account such Remainder, and also such other Goods, as betwixt the Times of his accounting, have been Shipp'd and Landed in any Part beyond Seas, or any other Port in this Realm, shall adjust his Account to that Day, and shall receive Excise presently of him for so much Goods as shall be found wanting in his Account, without farther Penalty, any thing in this Act before to the Contrary, notwithstanding, and so a new import Account to be framed from such Remainder so stated and agreed on, as aforesaid, without demanding any Excise till Sale thereof. But if any such Merchant, shall refuse to permit any Officer, to enter and search his Ware-houses, &c. and take an Account of the Goods therein remaining, he shall for every such Refusal forfeit one Hundred Pounds; and if permitting Entrance and Search, shall refuse to make Oath as aforesaid, such Goods shall be reputed the Property of some other Person, and therefore not to be reckoned in discharge of his Account. And if such Merchant shall make Oath, and yet neglect, or refuse Payment within six Days, his Bond given on Importation of those Goods shall be returned into the Exchequer, there to be prosecuted, and he shall, for the future, pay down his full Excise at Importation of his Goods. *A. E.* § 59.

Import Account how to be examined and ballanced.

The Merchants Oath.

Second Instance wherein a Merchant may lose the Benefit of an Import Account.

N. B. *The Method of Collecting the* Excise, *as prescribed and regulated in Art.* 7, 8, 9, 10, 11, 12, and 13. *hath been by* Agreement *discontinued, and at present all* Merchants *capable of an* Import Account *pay down*

their Excise *at Importation and have Allowance of* 10 per Cent. *out of the same on all* Wines *and* Tobaccoes, *and* 6 per Cent. *on all other Goods; which Payment being considered as a* Deposite *in lieu of the* Bond *or* Security *required by Art.* 7, *and* 8. *is* withdrawn *or* repaid *for such of the Goods, as are exported before Sale or Alteration of the Property, as directed by Art.* 11, *and* 13. *But* Retailers *have no such Allowance, nor are intituled to any Re-payment of* Excise *on Exportation.*

This Branch not to be leased but under certain Regulations.

14——This Branch not to be leased without special Advice in that Behalf of the Chief Governor or Governors, and six more of the Privy Council of this Kingdom, and without reserving thereout Yearly to his Majesty, his Heirs and Successors, the highest yearly Rent, yielded thereby to his Majesty in any one of the seven Years next succeeding the 25th of *December*, 1661. *Ibid.* § 75.

Vid. Abatement, 2. *Commissioners of Excise*, 1, 2, 3, 4. *Goods*, 18, 19, 20, 28.

Hours of attendance at the Excise Office.

1 EXCISE OFFICE in all Places where appointed, shall be kept open all Days, except the *Lord's Day*, or *Holy-Days*, from nine to twelve in the Forenoon, and from two till five in the Afternoon each Day, for taking and in-registring all Entries of Merchants, Brewers, *&c.* and for receiving all Monies payable by them, and for other necessary Transactions in Relation to the Business of Excise. *A. E.* § 52.

F.

Fair Brewers to pay Excise upon the Spot.

1 FAIRS—All Persons selling and retailing Beer, Ale, Aquavitæ, or strong Waters, only at the General Assizes, Quarter Sessions, or Fairs during the Time of Assizes, Sessions, or Fairs, shall on the Place, and before they draw or tap their Liquors, pay the Excise thereof (except brewed by any common Brewer) to the Excise Officer appointed then and there to receive the same. And if any Person shall neglect, or refuse doing thereof, such Officer shall and may seize and detain in his Custody such Liquors, till Excise of the same be paid. *Ibid.* § 40.

Vid. Licences, 2.

A TABLE *of* FEES *to be taken by the Officers of the several Custom-Houses in the Kingdom of* IRELAND, 1695.

	Customer.		Surv. Genl.		Comptrol^r.		Searcher.		Total.	
	s.	*d.*	*s*	*d.*	*s.*	*d.*	*s.*	*d*	*s.*	*d.*
ENTRY or Invoice of every Ship from *Great Britain* by Natives.	1	4	—	4	—	4	1	—	3	—
From foreign Parts by Natives.	1	8	—	8	—	8	2	—	5	—
——By Strangers	2	—	1	—	1	—	2	6	6	6
Outvoice of every Ship to *Great Britain* by Natives.	—	4	—	4	—	4	—	6	1	6
——To foreign Parts by Natives	—	4	—	4	—	4	—	6	1	6
——By Strangers	1	—	1	—	1	—	1	—	4	—
Clearing in or out by Natives	—	6	—	3	—	3	—	—	1	—
——By Strangers	1	4	—	8	—	8	—	—	2	8
Clearing in or out, to or from foreign Farts.	1	—	—	6	—	6	—	—	2	—
Entry of Goods to or from *Great Britain*	—	4	—	4	—	4	—	6	1	6
——From foreign Parts	—	8	—	8	—	8	—	6	2	6
Bills of Store by Natives	—	6	—	6	—	6	—	6	2	—
——For Strangers	—	—	—	—	—	—	—	6	—	6
For every Cocket	1	—	—	9	—	9	—	6	3	—
Invoice of every Vessel Coastways	—	2	—	1	—	1	—	3	—	7
Warrants for discharging Goods Coastways	—	—	—	—	—	—	—	6	—	6
Entry of every Coasting Vessel outwards.	—	2	—	1	—	1	—	3	—	7
Every Let-pass, Transire, or Cocket along the Coasts for all Goods for which Bond is given	—	—	—	—	—	—	—	6	—	6

But in Case where Duty is paid inwards and none outwards, the Merchant or Owner shall be obliged to take out a Certificate of the Payment of the Duty, and not otherwise.

FEES.

	Customer.		Surv. Gen!.		Comptrolr.		Searcher		Total.	
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
Certificate for Goods that paid Duty inwards and none outwards.	1	2	—	7	—	7	—	—	2	4
For every Coaſt Certificate, that is to be returned in Diſcharge of a Bond	1	2	—	8	—	8	—	6	3	—
Cancelling or Diſcharging Bonds and filing the Certificate	—	6	—	—	—	—	—	—	—	6
Every Endorſment on Cockets, or Return of a Certificate	—	4	—	4	—	4	—	—	1	—
For endorſing every Licence for Wooll or other Goods	—	4	—	—	—	—	—	—	—	4
Certificate for landing Coals	1	2	—	4	—	4	—	—	1	10
For Bonds to his Majeſty's Uſe for Employment	1	6	—	—	—	—	—	—	1	6
Bonds to his Majeſty's Uſe, on all Occaſions except for Employment	1	—	—	—	—	—	—	—	1	—
Certificate upon Warrant for the chief Governor paying no Duty	1	6	—	9	—	9	—	—	3	—
Cocket of every great Ship laden with Corn outwards, 100 Tons Burden and upwards	—	—	—	—	—	—	6	8	6	8
Ditto for every ſmall Bark under 100 Ton, laden with Corn outwards	—	—	—	—	—	—	3	4	3	4
Every Dicker of tann'd Hides.	—	—	—	—	—	—	—	2		2

	d.
Every Tun of Liquors, Gauger	4
Every Barrel of Beef, Herrings, &c. Gauger	½
Every Tun of Tallow, Butter, &c. Gauger	10
Every Pack of Yarn, Frize, Skins, &c. Packer	4

FEES to be taken for CRANAGE and WHARFAGE, jointly, and never ſeparately, in the Port of *Dublin* only, *viz.*

	Craner. s.	d.
For all Liquids, and all dry Goods in Caſk, and for all weighable Commodities, *per* Tun, for both Cranage and Wharfage	0	6
For looſe Reams or Bundles of Paper, *per* 100	0	4
For Baggs of Wooll, Hops, Horſe-Packs, Packs of Skins, or Cheſts of Glaſs, or Earthen Ware, Trunks or Caſes, Cribbs of Glaſs, Bales of Paper, Hampers and Baſkets of Bottles, and the like in or out	0	2
For Barrels of Anchovies, Capers, Keggs of Sturgeon, Jarrs of Oyle, and Olives, and the like *per* ſcore, Inwards	0	2
For Calve Skins, Goat Skins, and Pelts looſe, the 100 *cont.* 10 Dozen in or out	0	1
For Boxes, Bundles, Truſſes, Barrels, and the like Inwards, each	0	1
For every hundred Barrels of Lamp Black	0	2
For Beef, Herrings, Butter, Tallow, Pork, Cheeſe, and Salmon, *per* Tun, Outwards	0	4
For any other Goods not here mentioned, that ſhall come to the Crane, *per* Tun	0	6
For every 120 *Deal* Boards, or Salt and tann'd Hides	0	2
For Grain and Meal of all ſorts, Salt and Coals, *per* Tun, at 10 Barrels *per* Tun	0	1
Timber, *per* Tun	0	6
Every Thouſand Pantyles	0	3

None of the above Goods to pay Cranage or Wharfage, as above, or any other Fee, unleſs the Merchant or Owner, ſhall actually Land them at the Cuſtom-houſe Key, or Ship them off thence.

" IT is agreed upon between the Maſters, Wardens, and " Brethren, of the Guild of Merchants, *Dublin*, and " the ſeveral Patent Officers of the Cuſtom-houſe, above " mentioned, that the above Fees ſhall be taken for the " future, and none other.

Ex. per Tho. Tilſon, *Cler' Parl' Dom' Com'.*

N. B. *The*

FEES.

N. B. *The foregoing* TABLES *of* FEES *are different from thoſe eſtabliſhed by the Act of* Cuſtoms. § 32. *being ſo ſettled by Agreement between the* Merchants *and* Officers. Anno 1695. *as above.*

	s.	d.	
For taking away the Sails of any Ship, Bark, or other Veſſel, for a Contempt or Miſdemeanour——— } Searcher.	2	6	*A.C.* § 32.
Out of every Bark or Boat, bringing in Apples, to the Searcher, One Hundred of the ſame.			
Out of every Bark or Boat, bringing in Oyſters, to the Searcher, One Hundred of the ſame.			

Lord Lieutenant, &c. may appoint Salaries to Officers of the Cuſtoms.

2——If the above Fees by Reaſon of the ſmallneſs of Trade in any Port in this Kingdom, ſhall appear to be Inſufficient for maintenance of his Majeſty's Officers imployed therein, then the Chief Governor or Governors, and Privy Council for the Time being, may eſtabliſh ſuch yearly Salaries, to be paid the ſaid Officers out of the *Exchequer*, as they in their Judgment ſhall think fit, according to the Merit of their Service, Care, and Pains. *Ibid.* § 33.

Taſter's Fees.

3——It ſhall and may be lawful, for the Taſter of all Wines, Oyles and other Liquors, Imported into any Port of this Kingdom, and the Surveyor of the Outs and Defects of the ſame, for the Time being, to demand and receive the Fees following, *viz.*

For every Butt, Pipe, Puncheon, or large Caſk, that ſhall be taſted or ſurveyed. 6 *d.*

For every Hogſhead, Tierce, Barrel, Rundlet, or ſmaller Veſſel that ſhall be taſted or ſurveyed. 3 *d. Ibid.* § 34.

Vid. Land Carriages, 4. *Licences*, 13, 25.
Linen, 2.
Quit-Rent, 3, 5.
Tobacco, 4.

FIGGS, FLAX } Vid. *Goods*, 3. *Wines*, 1.

1 FLAXSEEDS——*Holland* Flaxſeed, or *Ruſſia*, or *Muſcovia* Flaxſeed, or Hempſeed, to be imported Duty free. 2 *Annæ cap* 4. § 11.

Præmium on Hemp or Flax-Seed imported, 5 *s.* per Hogſhead.

2——The Præmium of 5 *s.* for every Hogſhead of good and ſound Hempſeed or Flaxſeed of the Growth of *Ruſſia*, *Germany*, the *Netherlands*, or the Eaſt-Country, granted by 6 & 8 *Annæ*, and 2 *Geo.* I. is farther continued to the 24*th December*, 1744. And the like Præmium of 5 *s. per* Hogſhead, each Hogſhead containing 7 Buſhels, is granted, during the

the said Time, for found, merchantable Flaxseed and Hempseed Imported, of the Growth of any of the *English* Plantations in *America*. 7 *Geo.* II. *cap.* 10. § 1.

3——Provided, that during the said Time, 5 *s.* Custom be paid for every Hogshead of foreign Hempseed or Flaxseed exported out of this Kingdom. *Ibid.* § 2. Custom on foreign Hemp or Flaxseed Exported.

4——No Person is intituled to the Præmium hereby granted, till he hath made Oath before the Collector of the Customs in the Port, where Imported, expressing the Name of the Country from whence he believes the same was Imported, and that he verily believes it to be found and good, and of the Growth of the Summer then next preceeding. *Ibid.* § 3. The Merchant's Oath.

1 FISH——Any Sort of Stockfish, Ling, Pilchard or other dried or salted Fish, usually fish'd for, and caught by the People of *Great-Britain* and *Ireland*, or any sort of Codfish or Herrings, or any Oyl or Blubber made of any kind of Fish whatsoever, or any Whale-fins or Whale-bones Imported, not caught in Vessels truly and properly belonging to *English*, and the said Fish, cured, saved and dried, and the Oyl and Blubber aforesaid (which shall be accounted and pay as Oyl) not made by *English* or *Irish*, being Imported into *Great-Britain* or *Ireland*, shall pay double Alien's Custom. *A. N.* § 5. Vid. *Oyles*, 2. Fish, &c. not caught in English Shipping, and cured by English, to pay double Alien's Custom.

FLOTSAM, vid. *Goods*, 26. *Ships*, 12.

FREE PORTS, vid. *Aliens*, 4.

FUSTICK, } vid. *Plantations*, 12.
FURRS, }

G.

GABBARD NOTES, vid. *Boatmen*, 1.

GABBARDS, vid. *Boatmen*, 1. *Goods*, 28. *Lighters*, 1.

1 GAUGERS——For the better accounting with Brewers, Distillers, *&c.* the Commissioners or their Sub-Commissioners respectively, shall and may under their Hands and Seals appoint such, and so many Gaugers or Seachers as they find needful, to enter by Night or by Day, into all or any Houses, Brewhouses, Stillhouses, or other Places whatsoever, belonging to any Brewer, Distiller, *&c.* and to Gauge the Coppers, Fatts, or other Vessels of any Brewer, and take Account of the Barrels of Drink brewed, or the Quantity of Commissioners to appoint Gaugers. Their Power and Duty.

Aquavitæ

Aquavitæ or Strong Waters made or diſtilled, and make Return or Report thereof, under his or their Hands, to the ſaid Commiſſioners their Sub-Commiſſioners or Deputies. And the Quantity ſo returned or reported by the Gauger ſhall be the Charge, according to which Exciſe ſhall be paid, in Caſe ſuch Return do exceed what the Brewers and Diſtillers ſhall on Entry charge themſelves with, and not otherwiſe. *A. E.* § 37.

May taſte the Drink on any Brewer's Dray.

2——May from Time to Time, taſte the Drink on any Brewer's Dray, where, or when ſoever they find or meet the ſame, and alſo (on requeſt) may enter the Cellars or other Rooms of any Non-brewing Retailer, and taſte the Drink in the ſame. Any ſuch Retailer refuſing Entrance, or admitting Entrance, refuſing to give Account of his Brewer's Name, and Quantity of Drink he had from him, and when received, ſhall forfeit 5 *l.* to be levied according to the Act of Exciſe, with like Remedy of Appeal. 4 *Geo.* I. *cap.* 2. § 9.

Their Power as to Non-Brewing Retailers.

How to Charge the Duties on Strong Waters from a Decreaſe of Waſh.

3——May keep an Account of all Waſh and Low-Wines in Poſſeſſion of any Diſtiller, and on decreaſe of Waſh from Corn malted or unmalted, or any other Grain, may Charge ſuch Diſtiller with as much ſtrong Waters as one ninth of the Decreaſe amounts to, or as one third of the firſt Extraction from the ſaid Waſh, ſo decreaſed (commonly called Low-Wines) ſhall amount to. And on decreaſe of any Waſh from Sugars, Moloſſes, or other decayed Wines, may charge ſuch Diſtiller with one ſixth Part as ſtrong Waters, or with as many Gallons of ſtrong Waters, as one half of the firſt Extraction of Low-Wines ſhall amount to, and ſuch Diſtiller ſhall pay Duty accordingly. 4 *Geo.* I. *cap.* 2. § 9.

Vid. ALE-HOUSE-KEEPERS, 5, 6.
BREWERS, 3, 6.
COMMISSIONERS OF EXCISE, 7.
DISTILLERS, 1.

GINGER, vid. *Plantations*, 12.

GOALERS, vid. *Diſtreſs*, 4, 5.

Goods of Aſia, Africa, or America, in what Ships to be Imported.

1 GOODS,——No Goods or Commodities whatſoever of the Growth, Production, or Manufacture of *Africa*, *Aſia*, or *America*, or any Part thereof, or which are deſcribed or laid down in the uſual Maps or Charts of thoſe Places, ſhall be imported into *Great-Britain* or *Ireland*, in any other Ships or Veſſels whatſoever; but in ſuch as do truely, and without Fraud belong only to the People of *Great Britain*, *Ireland*, or of the Lands, Iſlands, Plantations or Territories in *Aſia*, *Africa*, or *America*, to the Crown of *England* belonging, as Proprietors or right Owners thereof, and whereof the Maſter and three fourths of the Mariners at leaſt are *Engliſh*; under forfeiture of all ſuch Goods, and of the Ship in which Imported, with all her Guns,

Guns, Tackle, Furniture, Ammunition, and Apparel, one Moiety to the Crown, and the other to him or them who ſhall ſeize, inform, or ſue for the ſame in any Court of Record, by Bill, Information, Plaint, or other Action; wherein no Eſſoin, Protection, or Wager of Law, ſhall be allowed. *A.N.* § 3.

2——No Goods or Commodities of foreign Growth, Production or Manufacture, which are to be Imported in *Engliſh* Shipping and navigated as aboveſaid, ſhall be ſhipp'd or brought from any other Places or Countries, but only from thoſe of their ſaid Growth, Production, or Manufacture; or from thoſe Ports, where they can only, or are uſually firſt ſhipp'd for Tranſportation, and from no other Places or Countries, under forfeiture of all ſuch Goods ſo imported contrary to the true meaning hereof, as alſo the Ship, *&c. (as in preceed. Art.) Ibid.* § 4. And from what Places.

3——No Goods or Commodities of the Growth, Production, or Manufacture of *Muſcovy*, or of any of the Countries or Dominions to the Great Duke or Emperor of *Muſcovy* or *Ruſſia* belonging; alſo no ſorts of Maſts, Timber, or Boards, no foreign Salt, Pitch, Tarr, Roſin, Hemp or Flax, Raiſins, Figgs, Prunes, Olive Oyls, no ſorts of Corn or Grain, Sugars, Pot-aſhes, Wines, Vinegar, or Spirits called Aquavitæ or Brandy Wine, ſhall be imported into *Great-Britain* or *Ireland*, in any Ship or Veſſel whatſoever, but in ſuch as do truly and without Fraud belong to ſome of the People thereof, as true Owners and Proprietors, and navigated as aforeſaid (*Art.* 1.) and that no Currans nor Commodities of the Growth, Production or Manufacture of any of the Countries or Dominions to the *Ottoman* or *Turkiſh* Empire belonging, ſhall be imported in any other than *Engliſh* built Shipping and navigated as aforeſaid; except only ſuch foreign Ships as are of the Built of that Country or Place, of which ſaid Goods are the Growth, Product, or Manufacture reſpectively, or of ſuch Port where the ſaid Goods can only be, or moſt uſually are firſt ſhipp'd for Tranſportation; and whereof the Maſter and at leaſt ¾ of the Mariners are of the ſaid Country or Place, on forfeiture of Ship and Goods to be diſpoſed of, and recovered as before. (*Art.* 1.) *Ibid.* § 8. Muſcovy, or Ruſſia Goods, Maſts, Timber, &c. in what Ships to be Imported.

4——This ſhall not reſtrain the Importation of any Commodities of the *Streights* or *Levant* Seas, loaden in *Engliſh* built Shipping, and navigated as above (*Art.* 1.) from the uſual Ports or Places for lading them heretofore within the ſaid *Streights* or *Levant* Seas, though not of the very Growth of the ſaid Places. *Ibid.* § 12. Commodities of the Streights or Levant Seas, how to be Imported. Goods of the Spaniſh or Portugueze Plantations, how to be Imported.

5——People of *Great-Britain*, *Ireland*, or Iſlands of *Guernſey* or *Jerſey*, may in Ships to them belonging and navigated as above,

above, load, and bring in, from any of the Ports of *Spain* or *Portugal*, or Western Islands, commonly called *Azores*, or *Madera*, or *Canary* Islands, all Sorts of Goods or Commodities, of the Growth, Product, or Manufacture of the Plantations or Dominions of either of them respectively. *Ibid.* § 14.

Bullion and Prize Goods excepted.

6——Nothing in this Act contained, shall Extend to Bullion, or Goods taken by way of Reprizal, by any Ship belonging to *Great-Britain* or *Ireland*, or Islands of *Guernsey* or *Jersey*, navigated as above, having Commission from the Crown. *Ibid.* § 15.

Foreign Vessels not to trade Coastways or between England and Ireland, &c. on forfeiture of Ship and Goods.

7——No Person whatsoever, shall load or cause to be laden and carried in any Bottom, Ship or Vessel whatsoever, whereof any Stranger or Strangers born (unless naturalized) be Owners, part Owners or Master, and whereof three fourths of the Mariners at least are not *English*, any Goods, Commodities, or Things of what Kind or Nature soever the same shall be, from one Port or Creek of *Great-Britain*, *Ireland*, or Islands of *Guernsey* or *Jersey*, to another Port or Creek of the same or any of them, under forfeiture of all such Goods so laded and carried, together with the Ship, *&c.* to be recovered in manner aforesaid. *(Art. 1.) Ibid.* § 6.

Custom-Rates made a Law.

8——*Custom*——The Book of Rates hereunto annexed shall be the Rates, according to which all Goods and Merchandizes of every natural born Subject or Denizen, Imported or Exported, of the Value of every 20*s.* as therein rated shall pay 12*d. English* Money; which Book of Rates, with the Rules, Orders, and Directions thereunto annexed, shall be and remain as effectual to all Intents and Purposes, as if included in the Body of this Act. *(vid. the Advertisement preceding the Rates.) A. C.* § 2.

Goods not Rated for Custom to be valued on Oath of the Importer.

9——If any Goods liable to Custom, be Imported or Exported, which are not mentioned in the said Rates, the Customer or Collector for the Time being, shall levy the Custom and Subsidy of Poundage, according to the true Value and Price of such Goods, to be affirmed on Oath of the Merchant in Presence of the Customer, Collector, Comptroller, and Surveyor, or any two of them. *Ibid.* § 30.

Plantation Goods from Great-Britain to pay but half Custom. Wines and Tobacco from Great-Britain, what Custom to pay.

10——All Commodities of the Growth or Manufacture of the *British* Plantations, first Imported into, and landed in *Great-Britain*, and thence Exported into *Ireland*, shall pay but one half of the Custom imposed by the said Rates. *Ibid.* § 35.

11——All Wines and Tobaccoes imported from *Great-Britain*, shall pay only so much Subsidy, as on Exportation thereof, ought to be repayed or discharged of the Tonnage, Poundage,

age, and additional Duties, there paid or secured for the same. *Ibid.* § 35.

12——All Silks and Silk Manufactures, and all other foreign Commodities, except Wines and Tobaccoes, and Commodities from the *English* Plantations, Imported by Subjects from any Part beyond the Seas, other than *Great-Britain*, shall pay one third more in Subsidy, over and above the Subsidy payable for the same according to the said *(Custom)* Rates. *Ibid.* § *ibid.* Goods from foreign Parts to pay one third additional Custom.

13——And for all, or any Commodities Imported or Exported by Aliens, shall be paid double the Custom or Subsidy payable by this Act, for the same Commodities Imported or Exported by Subjects. *Ibid.* § *ibid.* Aliens to pay double Custom.

14——Every Merchant shall be allowed on all Goods Imported, appointed to pay the Subsidy of Poundage, according to the said Rates, 5 *l.* in the Hundred of the said Subsidy. *Ibid. Rule* 8. 5 per Cent. in Custom.

15——All Merchandizes Customed outwards in any Ship or Vessel, which cannot be laden aboard the same Ship, shall be appointed to another Ship by Certificate openly Sealed, Subscribed and Delivered in the Custom-House, on Oaths of the Searchers or Surveyors and Owners openly taken, that said Goods did not pass according to the former Cocket. *Ibid. Rule*, 26. Goods customed Outward in one Ship, which cannot be laden thereon, may be shipp'd on another.

16——If any Goods or Merchandizes of any Merchant, being born a Denizen of any of his Majesty's Dominions, shall be taken by Enemies or Pirates upon the Sea, or perish in any Ship taken or perish'd, whereof the Subsidies or other Duties shall be duly paid or agreed for, and that duely proved before the Lord Treasurer of *Ireland*, or the Chief Baron of the Exchequer for the Time being, by Examination of the same Merchant or his Executors or Administrators, or by two credible Witnesses at the least Sworn, or other reasonable proof and Witness Sworn, then the same Merchant or his Executors or Administrators shall, and may Ship in the same Port where said Goods were Customed, so much other Goods, as those lost shall amount to in Custom, without paying any thing for the same, so as said proof be recorded and allowed of in the Court of Exchequer, and certified to the Collector of the Port, where the said Goods are to be Shipp'd Custom free. *Ibid.* § 4. Natives having lost their Goods that paid Custom Outwards, may ship out so much other Goods, as those lost amounted to in Custom, Duty free

17——If any Merchant, having duely paid all Duties inwards for foreign Goods, shall keep the same or any Part thereof in his Hands without Alteration of Property, * after a Year be elapsed, Goods that paid Duty at Importation, may be shipp'd out Duty free.

* *Foreign Goods that have paid Duty Inwards may be exported before the Expiration of* 12 *Months Duty Free, and the Exporter (if a Native) is also inti-*

elapsed, he is to be permitted (if he think fit) to export the same without paying any Subsidy Outwards, on due Proof of Entry thereof, and Payment of Subsidy Inwards. *Ibid. Rule* 5.

Excise on Drugs.

18——*Excise*——For all Manner and Sorts of Drugs Imported, of the Value of every 20 *s.* thereof, as they are particularly and respectively rated and valued in the *(Excise)* Rates, to be paid, and so after that Rate for a greater or lesser Quantity, 2 *s.*——For all manner and sorts of raw Hemp, undrest Flax, Tow, Tarr, Rosin, Pitch, Wax, Cable, Cable-Yarn, or Cordage Imported, of the Value of every 20 *s.* *&c.* to be paid, and so after that Rate for a greater or lesser Quantity, 6 *d.*——For all sorts of Wine, Tobacco, Silks, Salts, and other Goods and Merchandizes of what nature or kind soever specified and rated in the said Book of Rates, Imported into this Kingdom, of the Value of every 20 *s.* of the same, as particularly rated and valued in the Book of Rates, to be paid, and so for a greater or lesser Quantity 12 *d.* (vid. *Advertisement preceding the Book of Rates.)* *A. E.* § 4, 5, & 6.

On Hemp, Flax, &c.

On all other Goods.

Excise Rates made a Law.

19——Which said Rates, and every Article therein contained, shall be, and remain as effectual, to all Intents and Purposes, as if particularly included in the Body of this Act. *Ibid.* § 8.

Goods not rated for Excise how to be valued.

20——For all other sorts of Goods, *&c.* Imported, not therein rated, except *Jewels, Bullion, Corn, Victuals, Arms*, and *Ammunition*, of the Value of every 20 *s.* of the same as rated for Custom, and if omitted and not specified in the Custom-Rates, then as they shall be rated and valued by the Sub-Commissioner, Collector and Searcher for Excise in the Port where Imported, or according to the highest Market-Price, the said Commodites may then bear, to be paid, and so after that Rate, for a greater or lesser Quantity 12 *d.* *Ibid.* § 7.

Fine Goods may be secured in the Store.

21——The Commissioners, and the respective Customers and Collectors, or their Deputies (for whom they will answer) may by Warrant in Writing on the Arrival of any Ship with Goods from beyond Seas, secure and take out of the same, all fine Goods of small Bulk or Package, as they may discover, or have cause to suspect their being intended to be conveyed on Shore without payment of Duty, and put the same into the Ware-houses of the respective Custom-houses, there to remain till Payment of the Duty. *A. C.* § 9.

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tuled to a Drawback or Repayment of one Moiety of the Custom paid Inwards for the same. Vid. Drawbacks, *Art.* 1.

22——If

22——If any Ship importing Goods from beyond Seas, shall not fully unlade or discharge the same within 28 Days after her Arrival, (Wind and Weather permitting) then for preventing Fraud or Charge, the said Commissioners, &c. may unlade, and take on Shore all the Goods found in such Ship, and the same to secure in his Majesty's Stores or elsewhere, and the Charge thereof to be born by the Owners and Claimers thereof, at such moderate Rates, as the said Commissioners, &c. shall judge equal, and if any Person find himself aggrieved touching the said Rates, he may Appeal to the Chief Governour, or Governours for the Time being, who are impowered to determine the same. *Ibid.* § *ibid.*

Also all Goods not discharged within 28 Days after the Ships Arrival.

And to pay Warehouse Rates.

Appeal.

23——Any Person refusing to permit such Fine, or other Goods to be unladen and secured as aforesaid, shall on Proof thereof, forfeit 100 *l.* *Ibid.* § 10.

Penalty on Persons refusing.

24——Any three or more Commissioners of the Revenue, the Collectors or other Chief Officer in the Port for the Time being, in their respective Districts, in all Cases where Goods are lodged in the Stores for the Security of his Majesty's Duties, shall cause all such Goods (which shall have remained there six Months, the Duties not paid or secured as the Law directs) to be publickly sold by Auction, or Inch of Candle; and the Produce of such Sale shall be first applied towards Payment of the Duties, and next the Charges of Warehouse-Room, Freight, and other Charges, and the Overplus shall be paid to the Proprietor, or other Persons authorized to receive the same. Provided always, that before such Sale, one Month's Notice thereof, and the Place, Day and Hour of making the same shall publickly be posted up at the Custom-house, and also at the *Tholsel*, or Market-house of the Port, where it is to be made. 12 *Geo.* I. *cap.* 2. § 8.

Goods remaining in the Stores 6 Months before Payment, &c. of the Duties, may be sold, and how.

25——All Goods not entred, nor mentioned in the Invoice, and found concealed in the Ship 48 Hours, after such Invoice made, shall be liable to forfeiture, as fully, as if they were actually carried out of the Ship with Intention to Run them, to be prosecuted and disposed of according to the Act of Excise. 6 *Geo.* I. *cap.* 8. § 2.

Goods not Enter'd or Invoiced in 48 Hours after Invoicing, forfeited.

26——All Goods saved out of any Ship or Vessel, forced on Shore or Stranded on the Coasts of this Kingdom (not being * wrecked Goods, *Jetsam* †, *Flotsam* ‡, or *Lagan* ‖) shall after

Goods saved out of any Vessel in Distress, liable to Duty.

* Wrack'd Goods *are such as are thrown or left on Land by the Sea*, 5 Co. fol. 106. *and belong to the King by his Prerogative, or such other Persons to whom the King hath granted* Wrack, *viz.* Tit. Wrack.

† Jetsam, *is any Thing thrown out of a Ship, being in Danger of Wrack, and afterwards the Ship perishes.* 5 Co. 106. 6.

‡ Flotsam, *is when a Ship perishes and the Goods float upon the Sea*, Co. ibid.

‖ Lagan, *is such heavy Goods as the Mariners in Danger of Ship-wrack cast into the*

after Charges of Salvage, *&c.* paid, be ſubject to Payment of the like Duties, and the Owners be entituled to ſuch Drawbacks on Exportation, and the like Allowance and Abatements, as if the ſame were regularly Imported. *Ibid.* § 3.

Merchants Shipping off a Stranger's Goods in the Name of a Native.

27——No Merchant, Native or Stranger, ſhall ſhip off the Goods of a Stranger in the Name of a Native, on Forfeiture of the Goods ſo enter'd, and all his Goods perſonal. *A. C. Rule* 2.

Goods landed or ſhipp'd off before entry, or at unlawful Times or Places forfeited and the Value.

28——No Goods, Wares, or Merchandizes whatſoever exciſeable, ſhall be taken up or diſcharged out of any Veſſel whatſoever, from beyond Seas, not in Leak or Wrack, to be laid on Land; or laden or put off from any Wharf, Key, or other Place on Land, into any Lighter, Boat, Ship, or Veſſel whatſoever, for Exportation, before Entry of ſuch Veſſel at the Cuſtom Houſe, or at any other Time or Times, but only in the Day light, *viz.* from the 1ſt of *March*, to the laſt of *September*, betwixt Sun riſing and Sun ſetting, and from the laſt of *September* to the 1ſt of *March* between ſeven in the Morning and four in the Afternoon, nor at, in, or upon any other Place or Places, than upon the open Key or Wharfs of the ſeveral Cuſtom Houſes of the Ports of this Realm, or ſuch other Places as the chief Governor or Governors and Privy Council of *Ireland*, for the time being, on Application by the Commiſſioners of Exciſe, ſhall from time to time appoint, nor without the Knowledge or Conſent of the Officers on Board, on forfeiture of all ſuch Goods ſo diſcharged or laden, and alſo the Value thereof, to be levyed by Diſtreſs upon the Goods and Chattels of the Claimers, or Proprietors of the ſame. *A. E.* § 10.

Lawful Hours.

Lawful Places.

Vid. Ports.

Goods Inwards, Outwards, or Coaſtways, landed or ſhipp'd before Entry, &c. forfeited and the Value.

29——All Goods whatſoever coming in or going out, either from or to any Part or Place beyond Sea, or any Port or Haven of this Realm, that ſhall be un-ſhipp'd landed or laid on Shore, or elſe ſhipp'd off from the ſame, at any other Times or Places than before mentioned, *(prec. Art.)* or that ſhall be un-ſhipped before due Entry made, or Warrant obtained from the Officer of Exciſe in the Port where unſhipp'd, landed, or Shipp'd off, ſhall for ſo doing be loſt and forfeited, and the

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the Sea with a Buoy or Cork faſtened to them, that they may find and have them again. If the Ship periſh, they are called Lagan *or* Ligan, a Ligando; *and ſuch Goods with* Jetſam *and* Flotſam, *while they continue on the Sea belong to the Admiral by his Patent, but if caſt upon the Land they are then called* Wrack, *and belong to him that hath the* Wrack, *vid.* Co. ibid.

Merchant,

Merchant, Importer, or other Perſon landing, or ſhipping the ſame, ſhall likewiſe forfeit more, the juſt Value of the Goods. *A. E.* § 17.

30——*Coaſtways* No Perſon ſhall carry any Goods prohibited, or whereof any Duties are payable, to diſcharge the ſame in any other Port or Place in this Realm, unleſs ſuch Perſon do, before ſhipping thereof declare to the Collector, together with the Cuſtomer or Comptroller of the Port, where ſhipp'd, in the open Cuſtom Houſe, the Nature, Length, Number, or other Contents and Value of ſaid Goods, and ſhall alſo enter into ſufficient Obligation in Law, with ſufficient ſecurity to the Crown, in a Sum amounting to the double Value of the Goods, ſo declared, with Condition that the ſame ſhall be diſcharged at ſome lawful Port, or Place within this Realm, and no other Port or Place whatſoever; which Bonds are to be taken by ſaid Collectors of the Cuſtoms or their Deputies accordingly. *A. C.* § 17. Goods Coaſtways to be enter'd and Bond given.

31——And in Caſe any of ſaid Goods, ſhall be ſhipp'd or laden in any other Ship, to be carried Coaſtways, before ſuch Declaration made, and Security given as aforeſaid, then all ſaid Goods or their Value ſhall be forfeited. *Ibid.* § 18. Goods Shipp'd Coaſtways before ſuch Declaration and Bond, forfeited.

32——Every Perſon ſhipping ſuch Goods, and giving Bond as aforeſaid, ſhall within two Months after ſhipping thereof, bring a true Certificate, under the Hand and Seal of Office of the Cuſtomer, or Collector, or Comptroller, or their Deputies, of the Port where the ſame ſhall be diſcharged, teſtifying, that ſaid Goods ſo ſhipp'd, and the true Nature, Length and Number, or other Contents and Value thereof, is there diſcharged and landed, which Certificate, ſaid Cuſtomer and Comptroller ſhall on Diſcharge thereof deliver without Delay. *Ibid.* § *Ibid.*

33——Every Merchant, who will convey or carry any foreign Goods, for which Cuſtom was paid at Importation, from one Port in this Realm to another Port in the ſame, ſhall bring from the Collector and Comptroller of the Port, where ſaid Goods ſhall be ſo entred, a Certificate under their Seals, directed to the Collector and Comptroller of the Port, where the ſame ſhall be conveyed and carryed, ſpecifying in ſaid Certificate the Quality and Quantity of Weight, Number and Meaſure of the Goods, which Certificate ſhall be delivered to ſaid Cuſtomer, Collector and Comptroller before diſcharge thereof, that they, or ſuch as they ſhall appoint, may examine whether the Quality and Quantity of the ſame do agree with ſuch Certificate. And if any ſuch Certificate, ſhall not be duely made in Form and Manner aforeſaid, ſuch Cuſtomer, or Collector, ſhall forfeit his or their Office. And if ſuch Goods or any Part thereof ſhall be diſcharged, unpack'd, or Foreign Goods how to be carried Coaſtways.

put to Sale within any other Port than the ſame, where firſt entred, before ſaid Certificate be delivered, and the Goods ſeen as aforeſaid, the ſame ſhall be forfeited aud confiſcated. *A. C.* § 19.

Coaſt Certificates for exciſeable Goods.

34——Every Perſon ſhipping Goods Coaſtways, which had before paid Exciſe, ſhall take from the Officer of Exciſe in the Port, where he ſhall ſhip the ſame, a Certificate under the Hand of ſuch Officer, certifying the Contents, Quantity and Quality thereof, which Certificate ſhall be delivered to the Officer of Exciſe in the Port, where they arrive, who ſhall thereupon grant Warrant for their landing and taking up: But if ſuch Certificate ſhall be concealed, or omitted to be taken out and delivered as aforeſaid, then ſuch Goods ſhall be liable to Entry and Payment of Exciſe, as if imported directly from beyond Seas. *A. E.* § 28.

If the Ship be to diſcharge at different Ports, Cocket to be endorſed.

35——In Caſe a Ship be to deliver part of her Goods at one Port, and the reſt at any other Port or Ports, the Officers of Exciſe, where ſuch part of ſaid Goods or Lading ſhall happen to be delivered, ſhall certify and indorſe on the Back of the Lett-paſs or Tranſire, the Quantity and Quality of the Goods therein mentioned, which have been landed and delivered in ſuch Port or Ports. *A. E.* § 27.

Vid. Abatement, 1, 2.
Aliens, 5.
Boatmen, 1.
Boats, 1, 2.
Certificates, 2.
Cuſtom, 2.
Diſtreſs, 3.
Eaſt-India Goods, 1.
Engliſh, 2.
Entries, 2, 3, 5 7, 8, 9, 10, 11.
Exchequer, 2
Exciſe, 4, 5, 6.
Fiſh, 1.
Hops, per Tot.
Iſleman, per Tot.
Land Carriages, 1, 2, 3.
Maſters, per Tot.
Officers, 1, 2, 3, 4, 8, 15, 16, 17, 18, 20, 21, 22.
Plantations, 1, 7, 8, 9, 10, 11, 12, 13.
Seizures, per Tot.
Ships, per Tot.
Ware Houſes, 1, 2.
Wharfingers, 1.
Wines, 1.

GRAIN,

GRAIN, *vid. Goods*, 3.
Wines, 1.

1 GREENWICH HOSPITAL, — Every Seaman or other Person employed by her Majesty, her Heirs or Successors, or by any other Person in her Majesty's Ships, or any Ship or Vessel belonging to *Great Britain*, or *Ireland*, or Dominions thereunto belonging, and every Master or Owner, navigating or working in his own Ship or Vessel, whether employed on the high Sea, or Coasts of the same, or in any Port, Bay, or Creek (except such Apprentices under 18 Years of Age, as are exempted by 2d *Annæ*, *C.* 16, *B.* and Persons employed in any Boat on any the Coasts of *Great Britain*, or *Ireland*, in taking of Fish which are brought fresh on Shore into *Great Britain* or *Ireland*, and Persons employed in Boats or Vessels, that Trade only from place to place within any River of *Great Britain* or *Ireland*, or in any open Boats upon the Coasts of the same) shall pay 6 *d. per* Mensem, or proportionably for a lesser Time, during the Time he or they shall be employed in, or belonging to said Ship or Vessel, for better Support of the *Royal Hospital* at *Greenwich*. 10 *Annæ*, *cap.* 17, § 1. *B.* Seamen to pay 6d. *per* Mensem to the Support of Greenwich Hospital.

2——The Master, Owner, or Commander of every Ship or Vessel, not in her Majesty's Service, is hereby impowered and required to deduct and detain out of the Wages, or other Profits accruing to such Seaman or other Person employed in his Ship or Vessel, (other than such as are excepted, *Art.* 1.) said Duty of 6 *d. per* Mensem, and shall pay the same to the Officers on that Behalf appointed. *Ibid.* § 2. To be stop'd by the Masters, &c.

3——The Lord High Admiral of *Great Britain*, or Commissioners appointed for executing that Office for the Time being, shall and may appoint such Receiver or Receivers of said Duty, as they think fit, and also may Authorize such Receiver, or Receivers, to depute and appoint the Collectors, or other Officers of the Customs, or such others as he or they shall think fit, to collect and receive the same, and all said Collectors and officers of the Customs, if so appointed, are to collect the same according to such Instructions, as shall from Time to Time be sent them in Writing by said Receiver or Receivers, and said Collectors and other Officers of the Customs, or others appointed to receive the same, shall for their Care and pains therein, have such Allowance out of said Duties, as the Lord High Admiral of *Great Britain*, or Commissioners for executing that Office shall judge reasonable. *Ibid* § 3. Lord high Admiral to appoint Receivers. And to grant them Allowances out of said Duties.

Receivers may ſummon Maſters or Owners (not reſiding above ten Miles off) and examine them on Oath.

4——Said Receiver, or Receivers, or his, or their Deputies for the Time being, for better diſcovery of what ſhall be due, may, by Warrant under his or their Hands, ſummon all Maſters and Commanders, or (in their Abſence) the Owners of Ships and Veſſels, not in her Majeſty's Service, to appear at his or their Office, (ſo as the Perſon ſo ſummoned be not obliged to travel above ten Miles for the making ſuch Appearance) and may examine every ſuch Maſter, *&c.* as to the Number and Times of Service of all and every Perſon or Perſons belonging to, or employed in ſuch Ships or Veſſels, who are liable to or chargeable with ſaid Duty; and if ſuch Maſters, *&c.* or any of them ſhall refuſe, when ſo ſummoned, (not having a reaſonable Excuſe) to appear accordingly, or if they ſhall appear and obſtinately refuſe to make full and true Diſcovery on Oath of the Matters aforeſaid, which Oaths, ſaid Receivers or their Deputies are hereby impowered to adminiſter, or ſhall neglect to pay the Money due to ſaid Hoſpital within fourteen Days, after being cleared inwards by the Officers of the Cuſtoms, *(Vid. Infra Art. 9.)* every ſuch Offender ſhall in ſuch Caſes forfeit 20 *l.* for every ſuch Refuſal or Neglect, one Moiety to the uſe of ſaid Hoſpital, and the other to the Perſon who ſhall ſue for the ſame by Action of Debt, Bill, Plaint, or Information in any Court of Record, wherein no Eſſoign, Wager of Law, or Protection ſhall be allowed, and if a Verdict paſs for the Plaintiff, he ſhall be allowed double Coſts. *Ibid.* § 4.

Penalty for refuſing.

Ships may be ſtopp'd till Payment be made.

5——If any ſuch Maſter or Commander ſhall attempt to go to Sea with his ſaid Ship or Veſſel, before he hath duely accounted with and paid ſaid Receiver, or Receivers, the ſaid Duty for the Voyage preceeding, then ſuch Receiver or Receivers, or their Deputies, are hereby impowered to ſtop ſuch Ship from proceeding to Sea, till ſaid Duty be paid: And on Death, or Removal of any Maſter of any Ship or Veſſel, the Owners ſhall deliver his Succeſſor a true Account of the Duty due to ſaid Hoſpital as aforeſaid, and Money ſufficient for payment of the ſame, and in Default thereof, ſaid Receivers or their Deputies, may ſtop ſuch Ship from proceeding to Sea, till ſaid Duties be fully paid. *Ibid.* § *Ibid.*

Quakers Affirmation to be accepted inſtead of an Oath.

6——In all Caſes wherein by this Act an Oath is required, the ſolemn Affirmation and Declaration of Quakers ſhall be accepted inſtead of ſuch Oath, in ſuch Manner and Form as directed 7 & 8. *W.* 3. *C.* 34. * for and during Continuance of ſaid Act and no longer, and if ſuch Quaker refuſe to

* *Continued for ever by* I. Geo. I. cap. 6, § 1, 2. B.

make

make such solemn Affirmation and Declaration, instead of the Oaths hereby required, he shall forfeit, and be subject to the like Penalties, as any other Person refusing to take an Oath, is liable to, by this Act; and in Case, such Quaker shall so affirm and declare any Matter which shall be false, or if any other Person shall, pursuant to the Execution of this Act, willfully or wittingly make a false Oath, he or they so offending, shall (on Conviction) suffer as in Cases of willful Perjury. *Ibid.* § 5.

No private Contract to obstruct the Payment of said Duties.

7——No Contract or private Agreement made or entred into by any Seaman or Mariner, shall in any Ways debar, obstruct, or delay the Payment of said Duties. *Ibid.* § 6.

To be deemed a publick Act. General Issue.

8——This is to be deem'd a publick Act, and if any Person shall be sued for any thing done in Execution thereof, he may plead the general Issue, and give this Act and the special Matter in Evidence; and if the Plaintiff become non-suited, or a Verdict pass for the Defendant, the Defendant shall recover treble Costs of Suit. *Ibid.* § 7.

N. B. *The* Stat. 2 Geo. II. cap. 7. B. *is to the same Effect with the above Act of* 10 Annæ, cap. 17. B. *with the following Additions*, viz.

9——The Collectors shall summon and examine Masters on Oath, as the Receivers and their Deputies may by 10 *Annæ*, *Cap.* 17. Masters neglecting or refusing, when summoned, to appear and discover on Oath, (which Oath the Collectors are to administer) shall forfeit 20 *l. English*, or the Value in Money of that Kingdom, to be recovered and applied as in *Art.* 4. Masters, *&c.* of Ships sailing from *Jersey*, *Guernsey*, *Alderney*, *Sark* and *Man*, or any the King's Colonies in *America*, to *Great Britain*, or *Ireland*, and back again, shall pay such Part thereof, as shall be due at their Arrival, or during their Continuance in *Great Britain*, or *Ireland*, within the said Kingdoms, and such Part due at their Return to, and during their Continuance, in said Islands or Colonies, within the said Islands and Colonies; Masters, *&c.* of *British* or *Irish* Ships sailing, *&c.* from thence to said Islands, *&c.* and back again shall pay said Duty in *Great Britain* or *Ireland*, only—Masters, *&c.* shall pay said Duty before their Ships are cleared Inwards by the Officers of the Customs in *Great Britain*, *Ireland*, &c. No Officer of the Customs shall clear inwards such Ship, or grant any Warrant, Cocket, Transires, Returns, or Discharges, or suffer them to leave Port, until they produce an Acquittance, signed by the Receiver or his Deputy, for such Duty, and that he is not more than 30 Days in Arrear, or that they are exempted as aforesaid (*Art.* 1) every

Master, *&c.* neglecting or refusing to pay in the Manner, and within the Time aforesaid, and every Customer, Collector, or other Officer, making Default in the Premises, or acting contrary to said Directions, shall forfeit 20 *l. English*, if incurred in *Great Britain*, or *Ireland*. 2 *Geo.* II. *cap.* 7. § 1. *&* 2. *B.*

GROCERY WARES, *Vid. Drawbacks*, 1.

H.

HABERDASHERY, *Vid. Drawbacks*, 1.

Harbouring Run Goods, to forfeit treble Value.

1 HARBOURERS If any Person shall knowingly Harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, or shall sell or expose to Sale, or buy any exciseable Goods or Merchandizes, knowing that the same were run, such Person shall, over and above the Forfeiture of the Goods, forfeit and lose treble the Value thereof. 12 *Geo.* I *cap.* 2. § 6.

HEADINGS, *Vid. Staves.*

Two Shillings *per An.* to be paid for every Hearth, &c. in this Kingdom.

1 HEARTH-MONEY — Every Dwelling, or other House, or Edifice, within this Kingdom of *Ireland* (other than such as are hereafter excepted. *Art.* 5. 6, 7, 8 and 9.) shall be, and by this present Act are, charged with the Annual Payment to the Crown for every Hearth, Firing Place and Stove within the same 2 *s. sterl.* 14 *&* 15 *C.* II. *cap.* 17, § 1.

When due.

2——Said Duty shall be payable Yearly on the 10th of *January*, in every Year at one intire Payment. 17 and 18. *C.* II. *cap.* 18. § 13.

Payable on Demand, or to be levyed by Distress.

3——Said Duty shall be paid to the Officer, appointed to receive the same, (*Infra, Art.* 11.) on Demand thereof by such Officer or his Deputy, at the House, Chamber, or Place, where said Duty shall arise, or grow due; and in Case of Refusal, or Non-payment, after such Demand, said Officer, or his Deputy may with the Assistance of a Constable or other publick Officer, in the Day-time, levy said Duty and Arrears thereof, by Distress and Sale of the Goods of the Party so refusing, or making Default, restoring the Overplus over and above the Duty and Arrears, and Charges of Distress, which Charges shall in no Case exceed the fourth Part of the Duty and Arrears so levyed. *Ibid.* § 5.

4——A

4——A Liſt is to be returned into the *Exchequer* of ſuch Perſons as ſhall make Default of Payment, where no diſtreſs is to be found, and his Majeſty's Officers in ſaid Court of *Exchequer*, ſhall diſcharge all ſuch Perſons (paying the reſpective Sums charged on them) without taking any Fees for the ſame, and ſhall Iſſue out Proceſs to levy ſaid Duties upon any Goods or Lands of the Perſons charged, whereſoever the ſame ſhall be found, in Caſe no Diſtreſs can be found in the County or Place, where ſaid Duty was firſt charged. 14 & 15 *C.* II. *cap.* 17. § 7.

Liſt of Arrears to be returned into the Exchequer.

Diſtreſs may be taken whereſoever found.

5——In Caſe any two Juſtices of the Peace, ſhall in Writing under their Hands, Yearly certify their Belief, that the Houſe wherein any Widow doth inhabit, within ſuch County where they are Juſtices, is not of greater Value than 8 *s. per Ann.* upon the full improved Rent, and that neither ſhe nor any other uſing the ſame Meſſuage, hath or occupieth any Lands or Tenements of their own, or others of the Value of 8 *s. per Ann.* nor hath any Lands, Goods, or Chattels of the Value of 4 *l.* in their own, or the Poſſeſſion of any other in truſt for them, on ſuch Certificate, ſuch Houſe is hereby diſcharged for that Year of ſaid Duties. 14 & 15 *C.* II. *cap.* 17, § 13. and 17 & 18 C. II. *cap.* 18, § 10.

What Widow's Houſes are exempted.

6——No Perſon who lives upon Alms, and is not able to get his or her Living by Work or Labour, ſhall be chargeable with ſaid Duties, 14 & 15 *C.* II. *cap.* 17, § 12.

Poor not to pay.

7——This Act ſhall not extend to charge any Hearth or Stove, within the Scite of any College, Hoſpital, or Alms Houſe, *(vid. following Art.)* *Ibid.* § 18.

Colleges, Hoſpitals and Alms Houſes.

8——No Houſes or Edifices within the Scite or Precinct of any Cathedral or Collegiate Church, within this Kingdom ſhall be *(by preceed. Art.)* diſcharged of ſaid Duties. 17 & 18 *C.* II. *cap.* 18, § 11.

9——All Ovens in Bakers Houſes, and in Taverns, Inns, and Victualling Houſes, and all Kilns wherein Malt or other Grain is or ſhall be dried to be ſold; ſhall be deemed publick Ovens and Kilns, and ſhall be charged with Duty accordingly, and all other Ovens and Kilns ſhall be deemed private, and ſhall not be charged with any Duty. 14 & 15 *C.* II. *cap.* 17, § 18. and 17 & 18. *C.* II. *cap.* 18, § 12.

What Ovens and Kilns ſhall be deem'd publick.

10——All Houſes in which Fires are made, having no fixed Hearths with Chimneys over them, ſhall be deem'd and taken to have two Hearths, and ſhall pay accordingly, until there ſhall be one or more fixed Hearth or Hearths, with a Chimney or Chimnies placed over the ſame in all or every dwelling Houſe or Houſes aforeſaid. 17 & 18. *C.* II. *cap.* 18. § 14.

Houſes having no fixed Hearths how to be charg'd.

11——The

Lord Lieutenant, &c. may appoint Officers. Their Power and Duty.

11——The Lord Lieutenant or other chief Governor or Governors for the Time being, and Council, may conſtitute and appoint ſuch Officers for the receiving and collecting ſaid Duties, as they ſhall think meet; which Officers, or any of them, ſhall have full Power to Examine and Superviſe the Rolls and Numbers of Hearths, firing Places, and Stoves already returned, or that ſhall be returned into the Court of *Exchequer* in purſuance hereof, *(Art. 17 and 18.)* and to take Copies or Abſtracts of the ſame, without paying any Fee. And being accompanied with a Conſtable, or other publick Officer of the Place, (who are hereby required to attend and aſſiſt on this Occaſion) and in all Places where there are no Conſtables or publick Officers, or where the Conſtables or other publick Officers refuſe ſo to attend, and aſſiſt, then without any ſuch Aſſiſtance, to enter, in the Day time, into any dwelling or other Houſe or Edifice, and to ſearch and examine whether there be any more Hearths, *&c.* than were formerly returned or certified, and ſuch Officer and alſo the Conſtable, *&c.* if aſſiſting, ſhall, where they find any Difference, certify the ſame under their Hands, and likewiſe return a Duplicate thereof unto his Majeſty's Remembrancer in the Court of Exchequer; and ſaid Officers ſo appointed ſhall have Power to collect and levy ſaid Duties, and all Arrears that ſhall hereafter grow due for the ſame. 17 & 18. *C.* II. *cap.* 18, § 4.

To give Security.

12——None to be employed as aforeſaid, unleſs they ſhall firſt give in ſufficient Security to the Crown before one or more of the Barons of the *Exchequer*, for the due collecting, levying and paying in the ſaid Revenue, or ſuch Part thereof as ſhall be committed to their Truſt, and ſhall likewiſe take a corporal Oath before one or more of ſaid Barons, or ſuch other Perſons, as ſhall be authorized to take ſuch Security and Oath, by Commiſſion from ſaid Court of *Exchequer*, for the due and faithful Execution thereof, according to the Laws enacted for that Purpoſe, and that they ſhall not exact or demand any Fee or ſum of Money for the Execution thereof, from any Perſon, but only from the King's Majeſty, on Pain of being diſabled to execute ſaid Office or Employment, and on legal Conviction for any ſuch Crime, to render treble Damages to the Party grieved, and ſhall ſign and deliver Acquittances for Money by them received, without Fee or Reward, which Acquittances, ſhall be a final Diſcharge. *Ibid.* § 7.

And to be Sworn.

To give Acquitances *gratis.*

Owners, &c. to give Account in Writing of all Hearths, &c.

13——Every Owner or Occupier of any Houſe, *&c.* ſhall reſpectively within ſix Days after Notice given, deliver a true Account in Writing under his Hand of all Hearths, firing Places, and Stoves within their ſeveral and reſpective Edifices aforeſaid. 14 & 15. *C.* II. *cap.* 17, § 1.

14——All

HEARTH MONEY.

14——All such Returns are to be made and delivered, some time before the 10th of *November* Yearly, and to that End the several Constables and Assistants (*Art.* 24.) are required to give Notice to the several Owners, *&c.* throughout the Kingdom Yearly, by the 3d of *November*, to deliver in such Accounts of their Hearths, *&c.* 17 & 18 *C.* II. *cap.* 18, § 13.

15——If any such Owner, or Occupier shall omit in his Account, so required to be made, any Hearth, firing Place, or Stove, he shall for every such Hearth, *&c.* so omitted forfeit 4 *s.* *Ibid.* § 2. Owners, &c. omitting any Hearth, &c. in such Account Penalty.

16——The respective Constables and their Assistants, shall on Receipt of the same, or in Default of such Account in Writing, or in Case there be no Occupiers, then within six Days after Notice fixed to the Door requiring such Account to be made, enter into said respective Houses in the Day Time, and compare such Accounts, and see whether the same be truely made or not, and if no such Account be delivered, then shall take Information by their own View, of the Number of such Hearths, *&c.* 14 & 15 *C.* II. *cap.* 17, § 2. How to proceed where there are no Inhabitants.

17——All said Accounts of the several Hearths, *&c.* within the respective Counties, Cities, and Country Towns aforesaid, to be enrolled, and a Duplicate thereof in Parchment, to be returned into the *Exchequer*. *Ibid.* § 5. Accounts of Hearths to be enrolled.

18——When any Increase or decrease of Hearths, *&c.* shall appear, an Account of the same is to be enrolled, and a Duplicate thereof sent into the *Exchequer*, and from thenceforth, the Owner, or Occupier of such House, where such Decrease is, shall be discharged proportionably, without any farther pleading in the *Exchequer*. *Ibid.* § 10. As likewise any increase or decrease.

19——If any Person shall fraudulently stop up, deface, cover, or conceal any Hearth, *&c.* chargeable with Duty, and the same to be proved by the Parties Confession, or upon Oath before one or more Justices of the Peace or chief Magistrate, *&c.* or by their View, he shall, on Proof thereof, pay double the Value of the Duty for the same to be levied as aforesaid. 17 & 18 *C.* II. *cap.* 18, § 8. Penalty for concealing Hearths.

20——If any Constable or other publick Officer aforesaid, shall refuse or neglect to give Assistance herein, he shall for every such Default, forfeit 40 *s.* to be recovered by Action of Debt, *&c.* in any Court of Record, one Half to the Crown, the other to the Prosecutor. *Ibid.* § 2, & 5. Constables, &c. refusing to give Assistance.

21——No Person to be charged, distrained, or molested for said Duty or any Arrearages, at any Time after the Space of two Years next after the Duty shall become due, nor for any Arrears, which shall not appear upon Record in the *Exchequer*. *Ibid.* § 6. Arrears, &c. not to be charged after two Years.

2——The

To be charged on the Occupiers, and not on the Landlord.

22——The Payments and Duties hereby charged, shall be charged only on the Occupier for the Time being of such Hearth or Stove, dwelling in such House, Edifice, or whereunto such Hearth, *&c.* shall be belonging, his Heirs or Administrators and not on the Landlord, who let or demised the same, his Heirs, Executors or Assigns. 14 & 15 *C.* II. *cap.* 17, § 19.

23——No Person indebted for said Duties, shall be thereby priviledged as a Debtor to the Crown, to sue any Person in the Exchequer, or to assign any Debt to his Majesty his Heirs or Successors towards Satisfaction for the same. *Ibid.* § 20.

Justices of the Peace to appoint two Assistants.

24——* Justices of the Peace at *Michaelmas* Quarter-Sessions in their respective Counties, are to nominate and appoint two Able Persons in each Parish to assist the Constables in taking an Account of the several Hearths, *&c.* and making up Returns, who together with the Constables, are to sign the same. *Ibid.* § 2.

Justices of the Peace to determine all Differences.

25——If any Question or Difference shall arise, about taking Distress, or levying any Money as aforesaid, the same shall be heard, and finally determined by one or more Justices of the Peace near adjoining, or chief Magistrate of the Place respectively, on Complaint in that behalf made. And all Justices of the Peace and chief Magistrates and other his Majesty's Officers, within their several Limits and Jurisdictions, are hereby authorized and required to give Assistance from time to time to Officers appointed for collecting said Duty. 17 & 18 *C.* II. *cap.* 18, § 8.

26——Officers appointed for collecting this Duty, shall pay the same into his Majesty's Exchequer, by the end of *Hillary* Term Yearly, or within 30 Days after. *Ibid.* § 6.

General Issue.

27——If any Action, *&c.* be commenced, or prosecuted against any Person for what he shall do in pursuance hereof, such Person may plead the general Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff shall become Non-suit, *&c.* the Defendant shall recover treble Costs. 14 & 15 *C.* II. *cap.* 17, § 9.

This Revenue not to be charged with any Grant or Pension.

28——This Revenue shall be duly and constantly paid into the Exchequer and shall not be particularly charged or chargeable with any Gifts, Grants, or Pensions whatsoever: And all and every such Grant, and all and every Clause of *Non Obstantes* therein contained, shall be utterly void. And the Persons to whom

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* N. B. *The Hearth Money Officers, tho' intituled to this Assistance, manage the whole by themselves, and only call in a Constable when any Resistance is made, or Disputes arise.*

whom such Grants are, or shall be passed, shall be Accomptants to his Majesty, &c. and shall pay back all Sums received on Pretence of such Grant, and the Court of *Exchequer* is hereby injoined to issue out Process accordingly. 14 & 15 *Car.* II. *cap.* 17. § 8.

29——If any Person or Persons, Bodies politick or corporate shall procure or accept from the King, &c. any Pension, Gift or Grant, for Years or Life, &c. or any Sum out of the Revenue arising hereby. Such Person or Bodies politick or corporate, shall forfeit double the Value of such Pension, Gift or Grant. One Moiety to the Use of the Parish where resident, to be recovered by the Church-Wardens, the other Moiety to the Prosecutor. *Ibid.* § 14. Penalty on Persons accepting or procuring any Pension, &c.

HEMP, *vid. Goods*, 3. *Wines*, 1.

HEMPSEED, *vid. Flaxseed.*

HOOPS, *vid. Iron.*

Timber.

1 HOPS——No Person shall Import or cause to be Imported into *Ireland*, from any Part whatsoever, other than *Great Britain*, any Hops whatsoever, on forfeiture of all the Hops so Imported, or the Value, and also the Ship or Vessel with her Tackle, &c. in which Imported, two thirds to the Use of the Poor of the Parish in *Ireland*, where such Hops shall be seized or discovered, and one third to the Person seizing, informing, or suing for the same, or for the Value thereof in any Court of Record at *Dublin*, (*vid. infra Art.* 3.) and it is hereby declared, that the Importation of Hops into *Ireland*, other than from *Great Britain* is, and shall be adjudged a common Nuisance. 9 *Annæ cap.* 12. § 27. *B.* Hops to be Imported only from *Great Britain*. Penalties, &c. how to be distributed. Adjudged a common Nusance.

N. B. *This Act is made perpetual, by* 1 Geo. I. cap. 12. § 5. *B.*

2——The Master of every Ship or Vessel which shall carry any Hops to *Ireland*, shall take from the Collector or Comptroller of the Port in *Great-Britain*, where he shall lade any Hops, a Duplicate of his Content in Writing of all Hops so laden, under the Hand and Seal of such Collector and Comptroller, before he be permitted to sail out of the Port, which Duplicate shall be delivered to every such Master without Fee or Reward, and every such Master shall deliver on Oath, such Duplicate to the Officer of the Customs in such Port of *Ireland*, where he shall arrive, and intends to unlade, before he be permitted to land any Hops, on forfeiture of all such Hops, and 10 Shillings for every Pound Weight of the same, as shall be unladen or landed before such Duplicate is produced to the Officer, Collector, or Comptroller aforesaid; one Moiety to the Crown, the other to the Seizer or Prosecutor. Masters bringing Hops from Great Britain to take out a Duplicate. And deliver the same on Oath to the proper Officer in *Ireland* on forfeiture of the Hops and 10*s. per* Pound.

cutor in any Court of Record in *Dublin*. 1 *Geo.* I. *cap.* 12 § 6. *B.*

Hops, other than *British*, to be burned.

3——If any Hops, other than *British*, shall be landed in *Ireland*, out of any Vessel, they shall be forfeited, and burned in ten Days after Condemnation, and the Ship shall also be forfeited. Persons concerned in Importing them, or aiding and assisting in landing them, shall forfeit 5 *s.* for every Pound weight, and so in Proportion for a greater or lesser Quantity. The Fines and Penalties may be sued for, recovered or mitigated in *Ireland*, according to the Laws now in force relating to Hops. One Moiety to the King, the other to the Informer or Prosecutor. 7 *Geo.* II. *cap.* 19, *B.*

Vid. *Plantations*, 12.

HOURS LAWFULL, *vid. Brewers*, 6.
Goods, 28.

—— OF ATTENDANCE, *vid. Excise Office*, 1.
Land-Carriages, 4.
Officers, 11, 12.

HOUSE OF CORRECTION, *vid. Distress*, 4, 5.

I.

JAYLORS, *vid. Distress*, 4, 5.
JAMAICA-WOOD, *vid. Plantations*, 12.
JETSAM, *vid. Goods*, 26. *Ships*, 12.
JEWELS, *vid. Excise*, 4. *Goods*, 20.
IMBEZZLEMENT, *vid. Warehouses*, 1.
IMPORT ACCOUNT, *vid. Excise*, 11, 13.
INDICO, *vid. Plantations*, 12.
INFORMATIONS, *vid. Offences*, 1, 2.

The Produce of Seizures, &c. on the Act of Excise to be divided between the Crown and the Informer.

1 INFORMERS——All Seizures, Fines, Forfeitures and Penalties in this Act mentioned, all necessary Charges (as rated or allowed by the Commissioners of Excise, their Sub-Commissioners or Collectors respectively) being first deducted the one Moiety of the Remainder thereof, shall be to the Use of the Crown, and the other to him or them that shall seize, discover, or give information of, and prove any Breach hereof. *A. E.* § 72.

Accessaries discovering, to receive one Moiety.

2——In Case any Person subject to any Fine, Penalty, or Forfeiture, who is not a Principal, but an Abettor or Accessary to any Breach of this Act, shall discover any such Offence to the Commissioners, their Sub-Commissioners, or Collectors; every such Person shall not only be acquitted of any Penalty in

in relation to himself, but shall have and receive one Moiety of the Fines, Forfeitures, and Penalties incurr'd by any other, whose Offence he shall so declare. *Ibid.* § 73.

Vid. *Appeals*, 4.
Boatmen, 2.
Commissioners of Excise, 15.
Sails, 1.
Wooll, 28, 33.

IRON——For every Tun of unwrought Iron imported into this Kingdom, to be paid 5 *s.* for Custom, and 5 *s.* for Excise, and no more; and for every thousand of Barrel Staves, Pipe Staves, Headings, or other Staves for making Casks, containing 6 score to each Hundred, 6 *d.* Custom, and 6 *d.* Excise, and no more; and for every Thousand of Hoops or Laths at 6 Score to the Hundred, 1 *d.* and no more; and for every Barrel of Bark, 1 *d.* and no more. 2 *Annæ cap.* 2. § 3.

Duty on unwrought Iron, Staves, Hoops, Laths and Bark Imported.

Vid. *Timber*, 1.

1 ISLE OF MAN——No Tobacco, Wine, Brandy, *East-India*, or other Goods whatsoever, other than such as are the Growth, Product, or Manufacture of the *Isle of Man*, shall be brought from the said Island, into the Kingdoms of *Great-Britain* or *Ireland*, or within the Limits of any Port thereto belonging, on any pretence whatsoever; and in Case any Ship, Vessel, or Boat having on board any such Goods, brought from the *Isle of Man* (except as aforesaid) shall be found within the Limits of any Port of *Great-Britain*, or *Ireland*, or discovered to have been within such Limits as aforesaid, whether Bulk has been broke or not, such Ship, *&c.* together with the Tackle, Apparel, and Furniture, and also all such Goods so found on Board, or the Value thereof shall be forfeited. 12 *Geo.* 1. *cap.* 28. § 22. *B.*

Goods Imported from the Isle of Man (except of the Growth, &c. thereof) or brought within the Limits of any Port, forfeited and the Ship, &c.

2——Every Person who shall take any such Commodities (except as aforesaid) out of any Ship, Vessel, or Boat coming from the *Isle of Man*, within the Limits of any Port as aforesaid, or carry the same on Shore, or convey the same from the Shore when landed, contrary to the true meaning hereof, or be aiding or assisting therein, shall forfeit 100 *l.* or suffer 6 Months Imprisonment, at the Discretion of the Court in which he shall be convicted of such Offence. *Ibid.* § *ibid.*

Penalty on Persons aiding therein.

3——No drawback shall be allowed for any Tobacco or other foreign Goods whatsoever exported from *Great Britain* or *Ireland*, to the *Isle of Man*, any Law, Custom, or Usage to the contrary notwithstanding. *Ibid.* § 21.

No Drawback to be allowed for Goods exported to the Isle of Man.

4——The

Isle of Man to be added to the Oath upon all Debentures.

4——The *Isle of Man* shall be added to, and included in the Oath upon all Debentures for foreign Goods Exported, whereon the Exporter is to swear that such Goods are not landed or intended to be landed in *Great Britain* or *Ireland* respectively, without which the Officers of the Customs shall not suffer the Debentures to pass, any Law or Custom to the contrary notwithstanding. *Ibid.* § 24.

Goods shipp'd off on Debenture, and landed in the Isle of Man.

5——If any Merchant or other Person shall enter any foreign Goods for Exportation, to parts beyond the Seas, other than the said *Isle of Man*, in Order to obtain the Drawback for the same, and such Goods shall nevertheless be carried to the said Island, and there landed, contrary to the true meaning hereof, the Exporter thereof shall forfeit the Drawback or the Amount thereof, as also the treble Value of the said Goods; and the Master of such Ship or Vessel on board which such Goods shall be shipp'd and landed as aforesaid, shall be subject to the same Penalties and Forfeitures and shall also suffer 6 Months Imprisonment, without Bail or Mainprize. *Ibid.* § 23.

The Penalty.

Penalties, &c. to be recovered as in Cases of Excise.

6——All Penalties and Forfeitures hereby imposed for any Offence which shall be committed in *Ireland*, contrary to this Act, shall be sued for, recovered, and levyed by such Ways, Means, and Methods, as any Penalty or Forfeiture may be sued for, or recovered by Virtue of any Laws in force in *Ireland*, relating to his Majesty's Revenue there, one Moiety to the Crown, and the other to the Informer or Prosecutor. *Ibid.* § 33.

General Issue.

7——Persons sued for any thing done by Virtue, or in Pursuance of this Act, may plead the General Issue, and give this Act and the special Matter in Evidence; and if afterwards a Verdict shall pass for the Defendant, or the Plaintiff discontinue his Action, or be nonsuited, *&c.* then the Defendant shall be awarded treble Costs. *Ibid.* § 34.

Vid. *Boats*, 2.

Sheriffs, Justices of the Peace, &c. to aid and assist the Commissioners and their Officers.

1 JUSTICES OF THE PEACE——All Sheriffs, Justices of the Peace, Mayors, Portriffs, Sovereigns, Constables, and all other his Majesty's Officers in the several Counties, Baronies, Liberties, Franchizes, and Jurisdictions of his Majesty's Realm of *Ireland*, shall, and are hereby required to be, from Time to Time, and at all Times, aiding and assisting to the Commissioners of Excise, their Sub-Commissioners, Collectors, and all other Officers and Persons employed by or under them, in the due Execution of this Act, and punishing Offenders according to Law. *A. E.* § 74.

Subornation of Witnesses.

2——If any Person or Persons shall unlawfully or corruptly procure any Witness or Witnesses by Reward, Promise, or any sinister or unlawful Means whatsoever, to commit any wilful

ful or corrupt Perjury in any Matter, Cauſe, or Thing which by Virtue of this Act ſhall depend or come before the Commiſſioners of Appeals, or of Exciſe, their Sub-Commiſſioners or Collectors by Complaint or Information; or if any Perſon or Perſons either by Subornation or Means of any others, or by their own Act, Conſent, or Agreement, ſhall commit any manner of willful Perjury by his or their Depoſitions before the ſaid reſpective Commiſſioners, *&c.* or any of them, in any Matters before-mentioned, every ſuch Offender or Offenders ſhall for the ſaid Offence, being thereof lawfully indicted and convicted, forfeit ſuch Sums of Money, and be farther proceeded againſt, ſet, and put in the Pillory, as in and by Stat. 28 *Eliz.* is Enacted and Ordained *. And the Juſtices of Aſſize in their ſeveral Circuits, and the Juſtices of the Peace in every County at their Quarter-Seſſions, both within Liberties and without, have full Power and Authority, by Virtue hereof, to enquire of all ſuch Defaults and Offences by Inquiſition, Preſentment, Bill, or Information before them exhibited, or otherwiſe lawfully to hear and determine the ſame, and thereupon to give Judgment, Award, Proceſs, and Execution of the ſame according to the ſaid Statute. *A. E.* § 70.

And willful Perjury.

How puniſhable.

Vid. *Cards*, 20, 21.
Coaches, 3.
Diſtreſs, 1, 4.
Hearth Money, 5, 24, 25.
Linen, 2.
Ships, 5, 6, 7.

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* *The Perſon ſuborning is to forfeit* 40 l. *and if ſuch Offender being convicted have not any Goods, Lands, &c. to the Value of* 40 l. *be ſhall ſuffer half a Year's Impriſonment without Bail, &c. and ſtand one Hour in the Pillory in open Market, and be diſabled to be a ſworn Witneſs in any Court, &c. and the Perjurer, being convicted, ſhall forfeit* 20 l. *and have ſix Month's Impriſonment without Bail or Mainprize, and his Oath not to be received in any Court of Record in* Ireland. *And if he have not Goods or Chattels to the Value of* 20 l. *then to be ſet on the Pillory in ſome Market Place in the County, &c. where the Offence was committed, and there to have both his Ears nailed, and thenceforth be diſabled to be Sworn in any Court, &c. One Moiety of the ſaid Penalties to the Queen, &c. the other to the Perſon thereby grieved that will ſue for the ſame,* 28 Eliz. cap. 1. § 1 & 2. *Perſons convicted of Perjury or Subornation may be farther puniſhed by being ſent to ſome Houſe of Correction in the ſame County, or tranſported to ſome of the Plantations for any Term not exceeding 7 Years at the diſcretion of the Court or Judge, and if they break Priſon, or return from Tranſportation before Expiration of the Term, ſhall ſuffer Death as Felons without Benefit of Clergy.* 3 Geo. II. cap. 4. § 2.

K.

KEYS, *vid. Ports.*
KILNS PRIVATE, *vid. Hearth-Money*, 9.
KING'S COUNCIL, *vid. Wines*, 15.

L.

LAGAN, *vid. Goods*, 26. *Ships*, 12.
LAMBSKINS, *vid. Wool.*

What Goods shall be forfeited for Want of a Permit.

1 LAND-CARRIAGES——All Wines in Hogſheads, Brandy, and other foreign Spirits in Veſſels containing more than four Gallons, Tobacco above the Weight of four Pounds, Silks in whole Pieces, and *Indian* Goods Imported into this Kingdom, other than and except Spiceries of all ſorts, and except Tea, not exceeding the Weight of two Pounds, that ſhall be carried or conveyed into the Inland Parts thereof, ſhall be liable to be ſeized by any Officers of the Revenue and ſhall be deem'd Run Goods, and forfeited as ſuch, unleſs the Carrier or Perſon conveying the ſame, ſhall actually produce a Permit or Let-paſs, given by the proper Officer of the Revenue for the Carriage of the ſaid Goods, if demanded or required ſo to do by ſuch Officer. 5 *Geo.* II. *cap.* 3. § 6.

The Carrier's and the Merchant's Oath to be ſufficient on loſs of a Permit.

2——Provided that on Oath made by the Carrier of the Loſs of ſuch Permit, and by the Merchant before the Commiſſioners, or Sub Commiſſioners in their reſpective Diſtricts, that ſuch Permit was not taken out or made uſe of, to his Knowledge or Belief, to cover or protect any other Goods, but was taken out for thoſe particular Goods ſo ſeized; that in ſuch Caſe, the Entry of ſuch Permit in the Books of the proper Officer, or a Copy thereof duly atteſted, ſhall be Evidence of ſuch Permit, as if the ſame had been produced at the Time of ſuch ſeizure. *Ibid.* § *ibid.*

Fees for Permits.

3——No Collector, or other Officer whatſoever in his Majeſty's Revenue, ſhall demand or take any other Fee or Reward for any Permit other than hereafter mentioned, *viz.* For any Permit, for any Quantity of Tobacco under 100 *lb.* Weight, or other Goods under the Value of 5 *l.* one Penny and no more; and for

for every Permit for any Quantity of Tobacco of 100 *lb.* Weight and upwards, and other Goods of the Value of 5 *l.* and upwards, 3 *d.* and no more. *Ibid.* § 7.

4——The proper Officer appointed for iſſuing ſuch Permits, ſhall attend every Day, at the uſual Cuſtom-Houſe Hours, Sundays, *Chriſtmas*-Day, and *Good-Friday*, only excepted. *Ibid.* § *ibid.* Officers Attendance.

Vid. *Exciſe*, 12.

LATHS, *vid. Iron.*

Timber, 1.

LAWFUL HOURS, *vid. Brewers*, 6. *Goods*, 28.

1 LICENCES—ALE— No Perſon ſhall preſume to keep any common Ale-Houſe, or Tipling Houſe, or to uſe common ſelling of Beer or Ale by Retail, without Licence, on forfeiture of 5 *l.* for every ſuch offence. 14 & 15. *C.* II. *cap.* 18, § 2. None to retail Beer or Ale without Licence.

2——Such Perſons as ſhall ſell Beer, or Ale only, in Places where the General Aſſizes, or Quarter Seſſions ſhall be kept, during the Time of the General Aſſizes, or Quarter Seſſions, or at Fairs during the Time of the Fairs, ſhall not be impeached for keeping or ſelling the ſame without Licence. *Ibid.* § 4. Perſons ſelling only at Aſſizes or Quarter Seſſions Excepted.

3——Commiſſions ſhall from time to time be awarded under his Majeſty's great Seal, unto every County, City, or Town Corporate within this Kingdom, to a convenient Number of Commiſſioners, ſome of the Chief to be of the Quorum, to be nominated by the chief Governor or Governors of this Kingdom, with Conſent of the Council for the Time being. The ſaid Commiſſioners to be choſen of the Juſtices of the Peace with others to be added to them in every County, as the chief Governor, or Governors and Council ſhall think fit, which Commiſſioners ſhall conſider as well of the Number fit to keep Ale-houſes, as of the Places where the ſame ſhall be kept, and the Ability of the Perſons licenced to keep the ſame. *Ibid.* § 1. Commiſſioners of Licences how to be appointed.

4——Said Commiſſioners, or two of them at leaſt, whereof one to be of the Quorum, ſhall within one Month after *Eaſter* Yearly, aſſemble at the Quarter Seſſions, and adjourn from time to time, to ſome other known Place within the Limits of their Commiſſions, as they ſhall think fit, and ſhall then and there make choice of ſuch Perſons as they ſhall know, or be credibly informed to be the fitteſt to keep Ale-houſes, always taking eſpecial Care, that ſuch as they Licence, be Perſons of good Behaviour and Report, able to entertain Travellers; and that their Dwellings be in convenient Places, as Market Towns, Villages, on Roads, *&c.* and not in Boggs, Woods, or other unfit Places. *Ibid.* § *ibid.* Their Duty and Power.

Licences to be granted for one Year only.

5——Any two or more of said Commissioners, one whereof to be of the Quorum, shall licence such Persons to keep Ale Houses and sell Ale, or Beer as aforesaid, for one Year from the Feast of *Easter* next preceeding, and no longer. 14 & 15 *C.* II. *cap.* 18 § 1.

Persons licenced to give Bond. The Condition.

6——The Party so licenced, shall immediately enter into Bond, with a good Surety to his Majesty's use, of 10 *l. sterl.* the Condition of which shall be, that said Party so licenced, shall observe the Assize of Bread, Ale, and Beer, and shall sell the same and other Victuals and Provisions for Travellers and Strangers, at reasonable Rates, and shall not make, or utter any unwholsome Bread, Beer, Ale, or Victuals, and shall keep two Beds, at least, well and conveniently furnished, for the Lodging of Strangers, and not to use, or suffer any Drunkenness, or excessive Drinking, or any common Dicing, or Carding, or other unlawful Games, and to keep good Order and Rule in his, or their Houses; nor willingly to harbour any suspected Persons, or any of ill Behaviour, or any of the Neighbours Servants during the Time of their Licences, and not to harbour any Strangers in his, or their Houses, unless in Case of Sickness, or other reasonable Cause, above 24 Hours. *Ibid.* § *Ibid.*

Licences, &c. to be made at publick Sessions.

7——Said Licences, to be made and said Recognizance to be acknowledged, at the publick Sessions, or other Meetings of said Commissioners, for that Purpose, and not otherwise. *Ibid.* § *Ibid.*

20 *s.* to be paid at one Payment for Ale Licence each Year.

8——Every Person, so licenced, to sell Ale, or Beer, shall before he take out his Licence, pay to his Majesty, 20 *s.* current Money of and in *England*, at one intire Payment for every Year that he shall stand, or be so licenced to sell the same; said Money, to be paid into the Hands of Collectors thereunto appointed in every County, by the chief Governor, &c. and Council of this Kingdom, of which Collectors, said Commissioners, or any two of them, are to take Recognizance with good Sureties, and return the same into the *Exchequer*. *Ibid.* § *Ibid.*

Collectors to give Security.

Signs to be kept.

9——Every Person so licenced, shall have some Sign, Bush, or Stake at his Door, to give Notice to Strangers, and Travellers, where they may receive Entertainment, for their reasonable Money. *Ibid.* § 5.

Commissioners taking any Fee. &c. Penalty.

10——None of said Commissioners, shall either directly, or indirectly, take any Fee, or Reward, of any Ale-House keepers, for and concerning the obtaining of Licences as aforesaid, on forfeiture of 10 *l. sterl.* *Ibid.* § 3.

11——Col-

11——Collectors are to attend every Seſſion of ſaid Commiſſioners, to make Licences and Recognizances, and to enter the Names of all ſuch, as ſhall be licenced, and ſaid Recognizances (*Art.* 6.) into a Fair Book, and the ſeveral Sums received. Every Recognizance therein entred, is to be ſigned by two of the Commiſſioners at leaſt, whereof one to be of the Quorum, which Book, ſhall be returned on Oath of the reſpective Collectors, (to be adminiſtred by any of the Barons of the Court of *Exchequer*,) into the *Exchequer*, half Yearly, by or before the End of *Michaelmas* and *Eaſter* Terms in each Year. *Ibid.* § 1. Collectors Duty.

12——Any of ſaid Commiſſioners, or Collectors concealing the Names of Perſons licenced, or any Sum of Money received for the ſame, ſhall for each Offence, forfeit 10 *l. ſterl.* and ſuffer ſuch farther Puniſhment by Impriſonment or otherwiſe, as his Offence ſhall deſerve. *Ibid.* § *Ibid.* Concealing Licences, the Penalty.

13——Said Collectors reſpectively to receive 1 *s. Engliſh*, over and above ſaid 20 *s. Engliſh*, to be paid by the Perſon ſo licenced, and ſaid Collectors ſhall neither directly, or indirectly, exact, or receive of any Perſon to be licenced as aforeſaid, any Fee or Reward for ſaid Recognizance, Licence, or Acquittance, other than as aforeſaid for keeping any Ale Houſe, without Licence, on Forfeiture of 10 *l. ſterl.* and ſhall alſo be put from his, or their Office. *Ibid.* § 3. Collectors Fees.

14——The ſeveral Fines and Forfeitures before mentioned, ſhall be the one Moiety to the Crown, the other to the Informer. *Ibid.* § 7. Penalties, &c. how to be diſtributed.

15——WINE and STRONG WATERS—No Perſon or Perſons whatſoever, unleſs he or they be licenced and enabled in manner and form following, ſhall ſell or utter by Retail (*viz.* by the Pint, Quart, Pottle or Gallon, or any other greater or leſſer retail Meaſure) any Kind of Wine or Wines, Aqua Vitæ, Uſquebagh, Brandy, Balkan, or other diſtilled ſtrong Waters whatſoever, to be drank or ſpent within or without his or their Manſion Houſe, or Houſes, or other Place in his or their Tenure or Occupation, on forfeiture of 5 *l.* for every ſuch Offence. 17 & 18 *C.* II. *cap.* 19 § 1 & 4. Penalty on Perſons retailing Wine or ſtrong Waters without Licence.

16——All Perſons ſelling or uttering Wine by any Quantity under one Gallon, ſhall be deem'd and taken to be Retailers within the meaning of the foregoing Article. 7 *Geo.* II. *cap.* 3 § 5. Who ſhall be deem'd Retailers of Wine.

17——Commiſſions ſhall from time to time, be awarded under the great Seal, unto every County in this Kingdom, to a convenient Number of Commiſſioners to be nominated and choſen by the chief Governor, or Governors and Council for the time being, out of the Juſtices of the Peace, with ſuch others to be added to them as the chief Governor, or Governors and Privy Council ſhall think fit, which Commiſſioners ſhall conſider the Commiſſioners to be appointed.

Ability and Sufficiency of Persons to be licenced. 17 & 18 *C. II. cap.* 19 § 2.

Their Power and Duty.

18——Any two or more of said Commissioners shall assemble at such Times and known Places, within the Limits of their Commissions, as they think fit; and shall then and there make Choice of such Persons, whom as well for their good Behaviour, as for their Abilities, and Conveniences of Houses, Furniture and Places of dwelling, they shall know, or be credibly informed to be the fitest to sell Wines, Aqua Vitæ, and strong Waters aforesaid, taking always especial Care, that the Persons they Licence be of good Behaviour and Report. *Ibid.* § *Ibid.*

Licences to be granted for no longer Term than three Years.

19——Any two or more of said Commissioners, shall Licence such Persons to retail all or any kind of Wines, strong Waters, *&c.* to be drank and spent within or without their Houses for any Term not exceeding three Years from the 29th of *September* next preceding such Licence, and no longer. And said Commissioners by their Commissions shall be especially authorized to make said Licences. *Ibid.* § *Ibid.*

Rate of Wine Licence.

20——Every such Retailer of Wine whatsoever. (*Art.* 15 & 16.) shall pay to his Majesty's use, such Sum as shall be agreed to be paid for such Licence, so as none pay less than 40 *s.* Yearly, and none shall be compell'd in the City and County of the City of *Dublin*, to pay more than 40 *l.* Yearly, and in all other Parts of the Kingdom, more than 20 *l.* Yearly. *Ibid.* § *Ibid.*

Rate of strong Water Licence.

21——Every such Retailer of Aquavitæ, Usquebagh, Brandy, Balkan, or strong Waters whatsoever, (*Art.* 15.) shall pay to his Majesty's use, such Sum as shall be agreed on to be paid for such Licence, so as none pay less than 10 *s.* Yearly, and none shall be compelled to pay more in the City and County of the City of *Dublin*, than 10 *l.* Yearly, and in all other Parts of the Kingdom, more than 5 *l.* Yearly. *Ibid.* § *ibid.*

How to be paid.

22——Said Money to be paid by two equal Payments, the first to be made, before taking out such Licence, and the second Payment at the End of six Months after the Date thereof, for which respective second Payments the Parties licenced are to give Bond, said Payments to be made and Bond given to the Collectors thereunto appointed, in every County by any three, or more of said Commissioners, of which Collectors, any two of said Commissioners are to take Recognizance, with good Security with Condition for the due Payment into the *Exchequer*, of all Sums by them received, in respect of Licences. *Ibid.* § *Ibid.*

Collectors to be appointed and to give Security.

23——Said Collectors are to attend every Seſſion of ſaid Commiſſioners to make Licences and Recognizances, and to enter the Names of all ſuch as ſhall be licenced, into a Fair Book, with the ſeveral Sums of Money received, which Book being ſigned by two of ſaid Commiſſioners at leaſt, every Sitting, together with the Money received, ſhall be returned half Yearly into the *Exchequer*, *viz.* by the End of *Michaelmas* and *Eaſter* Term or 30 Days after, in each Year. *Ibid.* § *Ibid.* Their Duty.

24——Any of ſaid Commiſſioners, or Collectors, concealing any Names of Perſons licenced, or any Money received, or any Bonds taken, ſhall forfeit for every ſuch Offence 20 *l. ſterl. Ibid.* § *Ibid.* Concealing of Licences, the Penalty.

25——Collectors to receive after the Rate of two Shillings for every Year comprized in ſuch Licence for ſelling Wines; and after the Rate of twelve Pence for every Year which ſhall be comprized in ſuch Licence, for ſelling of ſtrong Waters as aforeſaid, and no more over and above the ſeveral Sums agreed, to be paid for ſaid Licence, by the reſpective Perſons ſo licenſed. Collectors taking, or exacting any more, to forfeit 10 *l.* and be put from his or their Office. *Ibid.* § 3. Collectors Fees.

26——Commiſſioners taking any Fee or Reward, for, or concerning the obtaining any Licences, to forfeit 40 *l. ſterl. Ibid.* § *Ibid.* Commiſſioners taking Fees, &c. the Penalty.

27——Perſons offending againſt theſe Acts, or incurring any Forfeiture or Penalty therein mentioned, ſhall be proceeded againſt and puniſhed either in the Exchequer or before the Juſtices of Aſſize at the General Aſſizes, or the Juſtices of the Peace at their Quarter Seſſions, who are impowered to hear and determine the ſame. 14 & 15. *Car.* II. *cap.* 18. § 6. 17 & 18. *Car.* II. *cap.* 19. § 6.

N. B. *From and after the* 25*th of* March, 1734. *the ſeveral* Duties *and* Forfeitures *ariſing from Licences, ſhall be raiſed, anſwered, collected and paid, by ſuch* Ways, Means, *and* Methods, *as are appointed, directed and expreſſed by the Act of* Exciſe. 7. *Geo.* II. *cap.* 3 § 3. Duties, &c. to be raiſed, &c. by the Laws of Exciſe.

Vid. Seizures, 3, 4.
Wool, 21.

1 LIGHTERS—If any Goods, or Merchandizes, from beyond Seas, ſhall be unſhipp'd, or put into any Lighter, Gabbard, Wherry, Boat or any other Veſſel whatſoever, without Conſent or Privity of the Commiſſioners or reſpective Cuſtomers, or Collectors, &c. teſtified by a Note under his or their Hands, Lighters, &c. into which Goods are put without conſent of the proper Officers forfeited.

every such Lighter, &c. in which, such Goods be put, shall be forfeited. *A. C.* § 13.

Vid. Boatmen, 1.

Irish Linen to be exported Duty Free.

1 LINEN—From and after the 1st of *August*, 1735, there shall be paid no Duty whatsoever, to her Majesty, her Heirs, or Successors, for, or on Account of exporting any Flaxen or Hempen Cloath made, or manufactured in this Kingdom. 2. *Annæ, cap.* 4, § 5.

Fees on Entries of Linen outwards.

2——No Patentee or other Officer of the Customs or Revenue, their Clerks, or Servants, shall for Fees or on any Pretence or Cause whatsoever, take more for any one Entry of Linen Cloath, containing less than 58 Pieces than one Penny for each Piece, nor more than 4 *s.* & 10 *d.* for any one Entry, containing 58 Pieces or upwards, nor more than 6 *d.* for any Certificate of such Parcels, being of the Growth and Manufacture of this Kingdom: And if any Officer, or Officers, shall demand or receive any greater Fee than as aforesaid, he or they being thereof convicted, shall, *ipso facto*, forfeit his or their Employments, and be ever afterwards incapable of having or enjoying any Office or Employment in the Revenue, Information thereof being first given, within fourteen Days, after the Offence, to some Justice of the Peace for the County or City where committed. 6 *Annæ, cap.* 9. § 8.

White or brown Irish Linen Cloath may be exported to the English Plantations, and in what Ships.

3——Natives of *Great Britain*, or *Ireland*, may lade and ship in any Port of *Ireland* in *English* built Shipping, whereof the Master and three Fourths of the Mariners, at least to be *British* or *Irish*, any white or brown Linen Cloath of the Manufacture of *Ireland* and no other; and the same to transport in such Ships and so navigated, into any Lands, Islands, Plantations, Colonies, Territories and Places to the Crown of *England* belonging in *Asia*, *Africa*, or *America*, and there freely traffick with and vend the same, any thing in the Act of Navigation, or any other Act to the contrary notwithstanding. 3 & 4 *Annæ, cap.* 8. § 1. *B.*

Requisites to be performed on Exportation of Linen to the Plantations.

4——Provided that no Ship coming to any of said Plantations, &c. from *Ireland*, shall unlade or break Bulk, till the Master or Commander thereof shall first have made known to the Governor of such Land, Island, Plantation, &c. or to the Person or Officers by him thereunto appointed, the Arrival of said Ship with her Name, and the Name and Sirname of the Master or Commander, and shall have delivered to said Governor or Officer a true and perfect Invoice of his Lading, together with a Certificate from the chief Officer of the Port in *Ireland* where laden, expressing the Particulars of such Lading, with the Names and Abodes of the Exporters, and of two Persons, at the least, who shall have made Oath before such chief Officer, that such Goods and Linen are, *bona*

Oaths of two Persons required in *Ireland*.

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side, of the Manufacture of *Ireland*, and until the Master shall have made Oath before such Governor or Officer, that said Goods and every Parcel thereof are the same, that he took on board by Virtue of such Certificate as aforesaid: Nor until such Ship have been searched by an Officer or Officers: And in Case the Commander of any such Ship shall unlade or break Bulk before said Requisites be performed; or if on such Search, any Woollen Goods not laden in *England* (necessary Apparel only excepted) or any Linen not laden in *Great Britain*, nor of the Manufacture of *Ireland* shall be found in such Ship, in all or any of said Cases, such Ship shall be forfeited, with all her Guns, Tackle, *&c.* together with all Goods and Commodities of what Kind soever imported or found therein, one third to the Crown, one third to the Governor of such Plantation, *&c.* if there seized, inform'd against, or sued for (or otherwise, that third also to the Crown), and the other third to the Person suing for the same in her Majesty's Court in such of said Plantations, *&c.* in which the Offence shall be committed, or in any of her Majesty's Courts at *Westminster* by Bill, Plaint, *&c.* wherein no Essoin, Protection, or Wager of Law shall be allow'd. 3 & 4 *Annæ. cap.* 8. § 2. *B.*

5——If any Ship laden with Goods in *Great Britain* for the Plantations aforesaid shall put into any Port in *Ireland*, and shall there take in any white or brown *Irish* Linen Cloth, in that Case the like Certificate and Oaths shall be made as before directed, (*Art.* 2.) and if on Arrival of such Ship in any of said Plantations such Certificate be produced, and Oaths made as aforesaid, such Ship, her Master, and Lading, shall be subject to such Rules, Visitations, Searches, and Penalties, as they respectively were subject to, by Virtue of the Laws in force before the passing of this Act, and no other. *Ibid.* § 10.

6——Said recited Act of 3 & 4 *Annæ*, (*Art.* 4 & 5.) so far forth as relates to the Exportation of *Irish* Linen Cloth for the *British* Plantations, shall be and continue in full Force, so long, as the Merchants and other Persons of *Great Britain* are or shall be permitted to import into *Ireland*, free of all Duties, white and brown Linen Cloth of the Manufacture of *Great Britain*. (*Vid following Article.*) 3 *Geo.* I. *cap.* 21. § 1. *B.* Continuance of this Privilege.

7——It shall and may be lawful to and for all Merchants, or other Persons of *Great Britain*, to import into this Kingdom all such white and brown Linen Cloth as is, or shall be of the Manufacture of *Great Britain*, free, exempted and discharged of all Duties whatsoever, so long and during such Time, as it shall be and continue lawful to export, from this Kingdom directly said Privilege. White and brown *Irish* Cloth may be imported Duty free during

rectly to the *Britiſh* Plantations all Sorts of white and brown Linen Cloths of the Manufacture of this Kingdom on ſuch Terms, Conditions and Limitations as in 3 & 4 *Annæ, cap.* 8. *B.* is limited and appointed, and no longer. *(Vid. Art.* 3, 4, 5, & 6.) 4 *Geo.* I. *cap.* 6. § 5.

Scotch Linen not to pay additional Duty.

8——During the Remainder of the Term of 11 Years mention'd in 3 & 4 *Annæ, cap.* 8. *B.* and during ſuch farther Time or Term for which ſaid Act, ſo far as it relates to the Exportation of *Iriſh* Linen Cloth to the *Britiſh* Plantations, ſhall, by any Act that may be paſſed in *Great Britain*, be continued, no Linen Cloth of the Manufacture of that Part of *Great Britain* called *Scotland*, which ſhall be imported into this Kingdom, ſhall pay or be ſubject to the additional Duty or Cuſtom of 6 *d. per* Yard granted, or impoſed on all Linen imported, by 9 *Annæ cap.* 3. or by this Act, provided that the Importer do make Oath, that it is of the Manufacture of ſome Part of *Great Britain.* 2 *Geo.* I. *cap.* 13. § *ult. Vid. Callicoe* 5.

LINEN DUTIES.

1——All Sorts of Linen imported, not of the Growth or Manufacture of *Great Britain, per* Yard, 6 *d.* 8 *Annæ cap.* 2. § 2. 9 *Annæ, cap.* 3. § 4. & 7 *Geo.* II. *cap.* 10. § 5.

2——All white, painted, and ſtained Callicoes *per* Yard, 1 *s.* 6 *d.* 8 *Annæ, cap.* 2. § 2. 9 *Annæ, cap.* 3. § 4.

3——All painted and ſtained Muſlins *per* Yard, 1 *s.* 6 *d.* 1 *Geo.* II. *cap.* 11. § 18.

4——Tea *per* Pound Weight, 1 *s.* 6 *Geo.* I. *cap.* 4. § 8.

5——Coffee, Chocolate, and Cocoa Nutts *per* Pound Weight, 3 *d Ibid.* § *Ibid.*

6——The ſaid Duties to be paid over and above the Duties of Cuſtom and Exciſe, to be levied according to the Act of Exciſe with like Remedy of Appeal, and to be applied to the Uſe and Encouragement of the Linen Manufactures of this Kingdom, and to no other Uſe. 8 *Annæ, cap* 2. § 2, 5 & 6. 9 *Annæ, cap.* 3. § 5. 6 *Geo.* I. *cap.* 4. § 9, & 10. & 7 *Geo.* II. *cap.* 10. § 5.

7——The additional Duty on Linen, Callicoe, and ſtained Muſlin continued to the 25th of *December*, 1744, and thence to the End of the next enſuing Seſſion of Parliament. 7 *Geo.* II. *cap.* 10. § 5.

8——The additional Duty on Tea, Coffee, Chocolate, and Cocoa Nutts continued to the 25th of *December*, 1737. 9 *Geo.* II. *cap.* 1.

Vid. Loan Duties, 6.

1 LINEN YARN. No Perſon ſhall ſell or expoſe to Sale any Linen Yarn made in this Kingdom other than in Hanks or Dozens, each Hank conſiſting of twelve Cuts and no more, and each Cut containing one hundred and twenty Threads and no more; and all the Yarn in ſuch Hanks or Dozens ſhall be be Flaxen Yarn only, or Tow Yarn only, of the ſame Colour and Fineneſs, and each Hank to be one Yard and a Quarter in Length and no more; and each Cut to be ſeparated, when reel'd, and not afterwards; and no Perſon to reel more than one Thread at a Time; and the Standard Reel of this Kingdom to be two Yards and a half in Circumference. 2 *Annæ, cap.* 4. § 1. Linen Yarn how to be reel'd and made up. Dimenſions of the Standard Reel.

2——All Flaxen Yarn which ſhall be exported beyond Seas, and is not reel'd and made up as directed in the preceding Article, ſhall pay one Half-penny *per* Pound Weight for Cuſtom to the Crown, over and above what is already due and payable for the ſame. 2 *Geo.* I. *cap.* 13. § 13. Additional Duty on unſtatuteable Linen Yarn.

LINSEED, *vid. Flaxſeed.*

DUTIES *appropriated to the Payment of a Loan of* 300,000 l. *with Intereſt at* 5 l. per Cent.

	l.	s.	d.	q.
1——All Wines of the Growth of *Portugal, per* Tun	1	13	0	
All other Sorts of Wine *per* Tun	3	00	0	
Vinegar *per* Tun	1	00	0	
All Manufactures made of Silk except the Manufactures of *Great-Britain, China, Perſia,* or the *Eaſt-Indies, per* Pound Weight	0	02	6	
All Hops *per* Pound Weight	0	00	0	½

All *China*, Earthen, Japann'd or Lacquer'd Ware, as valued or rated for Cuſtom by the Act of Tonnage and Poundage 5 *l. per Cent.*

To be paid over and above all other Duties already payable for the ſame. 9 *Geo. cap.* 2. § 4.

2——If any of ſaid Goods on which ſaid additional Duties are charged ſhall after Payment thereof, or Security given for the ſame, be again exported by any Subject in 18 Months, or Stranger in 12 Months, after Importation, and due Proof be firſt made, by Certificate of the proper Officers, of the due Entry and Payment of ſaid Duties, or Security having been given, and all other Requiſites performed, as required by Law, in Caſes where Exciſe is to be repaid by Virtue of the Act of Exciſe, then ſaid additional Duties to be paid or allowed ſuch Exporter, without Delay, within one Month after Demand thereof, or the Security to be ſo far vacated. *Ibid.* § 5. Drawback, how to be granted.

3——Said

Said Duties to be collected according to the Act of Excise.

3——Said several and respective Duties, to be raised, collected, and paid, according to the Act of Excise, or any other Excise Law now in Force in this Kingdom, with like Remedy of Appeal. *Ibid.* § 6.

Tax of 4 *s.* *per* Pound on Absentees.

4——Every Person who shall have on the 25th of *December*, 1735, or at any Time between said 25th of *December*, 1735, and 25th of *December*, 1737, inclusive, any Salary, Profits of Employments, Fees, or Pensions in this Kingdom, shall pay unto his Majesty the full Sum of 4 *s.* *sterl.* out of every 20 *s.* a Year, which he, or she, do, or shall receive, or be intituled to, by reason of such Salaries, *&c.* over and above the Charges of executing said Employments; unless such Person shall live and actually reside within this Kingdom, during the Space of six Kalendar Months, at least, in each of said Years, to be stopped and deducted yearly, during said Term by the Vice-Treasurer, Pay-Master, and Receiver General of their Majesties Revenue, or by such Person, or Persons, who receive the same. *Ibid.* § 7.

What Persons are exempted.

5——This Act shall not extend to charge said Tax on the Salary, *&c.* payable to the Lord Lieutenant, or other chief Governor, or Governors, of this Kingdom, for the Time being, his or their Secretary, or Secretaries; nor to such Person or Persons, who shall within one Month after such Tax becomes payable, be exempted from Payment thereof by his Majesty's Sign Manual, produced for that Purpose, and lodged with the Vice-Treasurer of this Kingdom, or his Deputy, within one Month after said Tax shall become due; nor to Officers of Regiments commanded abroad for his Majesty's Service; nor to Half-Pay Officers on the Establishment of this Kingdom; nor to Widows of Officers; nor to any Officer under the Degree of a Field Officer. *Ibid.* § 9.

A separate Account to be kept of all appropriated Duties.

6——A separate and distinct Account shall be kept by the proper Officers of the Aids, Duties, and Taxes granted by this or any other Act of Parliament in Force in this Kingdom, and appropriated to particular Uses; and the Commissioners of the Revenue shall return their weekly Abstracts from the several Collectors to the Accomptant General, who shall return a separate Account of the Duties, so appropriated, to the Vice-Treasurer or his Deputy; and every Collector to take a separate Receipt for said Duties, when paid into the Treasury, which said Receipt the Vice Treasurer or his Deputy is hereby required to give accordingly. *Ibid.* § *ult.*

Looms, Duty free.

1 LOOMS——No Duty shall be paid for any Looms imported to the Use and Behoof of her Majesty, her Heirs and Successors. 2 *Annæ cap.* 4. § 11.

MAGISTRATES,

M.

MAGISTRATES, *vid. Juſtices of the Peace.*
MALT, *vid. Corn.*

1 MARINERS——The Mate, Boatſwain, or any of the Mariners that ſhall take into any Ship or Veſſel any Goods to be exported, or ſhall land out of any Ship (not being in Leak or Wrack) any Goods or Merchandizes brought from beyond Seas, at any unlawful Places or Hours (*vid. Goods* 28) ſhall forfeit treble the Value of the Cuſtom of ſuch Goods, or ſuffer Impriſonment at the Pleaſure of the chief Governor or Governors of *Ireland* for the Time being, or any two or more Barons of the *Exchequer*, not exceeding the Space of 12 Months. *A. C.* § 8. Penalty on Mariners ſhipping or landing Goods at unlawful Times or Places.

2——Every Mariner, Seaman, or other Perſon, conſenting, aiding, or being preſent at delivering or receiving any Goods out of, or into any Ship or other Veſſel whatſoever, contrary to the true Intent of this Act, who ſhall not within one Month diſcloſe the ſame unto the Commiſſioners, their Sub Commiſſioners, or Officers of Exciſe, where ſuch Offence ſhall be committed, ſhall, for every ſuch Concealment or not diſcloſing as aforeſaid, forfeit 10 *l.* to be levyed by Diſtreſs, or in Default thereof, to be ſent to the next Houſe of Correction. (*Vid. Informers*, 2.) *A. E* § 12. Conſenting, aiding, or being preſent. The Penalty.

3——Every Mariner, Seaman, or other Perſon, knowing of, or being aſſiſting in putting on board, or landing out of any coaſting Veſſel any exciſeable Goods, at any other than lawful Hours or Places, or without leave from the Commiſſioners, *&c.* ſhall forfeit 5 *l.* to be levyed by Diſtreſs, *&c. A. E.* § 26. Aſſiſting, &c. in any coaſting Veſſel. The Penalty.

Vid. Boats, 3.
Maſters, 8.
Merchants, 1.
Reſcue per Tot.
Wool. 10, 12, 32.

1 MASTERS——Every Maſter of any Ship or Veſſel, arriving in any Port Town of this Kingdom, ſhall declare when thereunto required by any Revenue Officers in ſuch Port or Town, his own real Name and Sir-name, and alſo the true Name of his Ship, and diſcover the true Port or Place where bound, on forfeiture of 100 *l.* to be recovered according to the Act of Exciſe; The Maſter's Declaration at his Arrival in any Port.

Exciſe; provided always that the Maſter, notwithſtanding ſuch Declaration, ſhall have twenty eight Days to invoice his Ship, or go to any other Port as before the making of this Act. 5 *Geo.* II. *cap.* 3. § 5.

Refuſing to admit Tide-waiters on board, &c.

2——If any Maſter, Owner, or other Perſon taking Charge of any Ship or Veſſel, ſhall refuſe to permit any Tide-waiter or Officer thereunto appointed by the Commiſſioners, and reſpective Cuſtomers and Collectors of the Cuſtoms, to come on board his or their Veſſel, and there to remain and lie on board, till the Goods and Merchandizes therein ſhall be unladen, or till they, the ſaid Officers, ſhall be thence diſcharged; and if after clearing any Ship or Veſſel, or diſcharging ſaid Officers there ſhall be found on board the ſame any Goods or Merchandizes, which have been concealed from the Knowledge of the Officers on board, and for which the Duties due on Importation thereof are unpaid, in every ſuch Caſe the Maſter, &c. ſhall forfeit for every ſuch Offence 100 *l.* *A. C.* § 14 & 15.

The Penalty 100 *l.*

Refuſing to admit Supernumeraries.

3——If any Maſter, or other Perſon having Charge of any Ship or Veſſel, ſhall refuſe to permit any Perſon or Perſons authorized, or deputed by Writing, ſigned by the Collector or other chief Officer of the Port, where ſuch Ship ſhall arrive, to take the Care and Charge of ſuch Veſſel upon him or them, or to enter into ſuch his Ship, Veſſel, Gabbard, Hoy, Bark, or Boat, or remain on board, or ſhall hinder or obſtruct him or them in doing or performing ſuch Matters or Things, as he or they ſhall be authorized or deputed to do or perform as aforeſaid, ſuch Maſter or other Perſon ſo offending ſhall for every Offence forfeit 50 *l* to be recovered as directed in the Act of Exciſe. 12 *Geo.* I. *cap.* 2. § 13.

The Penalty 50 *l.*

Not to break Bulk before Invoice and entring into Bond.

4——No Owner, Maſter, Skipper, Purſer, or other Perſon taking Charge of any Ship, Veſſel, or Bottom, wherein any Goods, Wares, or Merchandizes ſhall be laden or brought from beyond Seas, ſhall diſcharge into any Lighter, Gabbard, Bottom, Boat, Ship, or Veſſel whatſoever, and lay on Land, or procure, or cauſe, or any Ways permit to be diſcharged into any Lighter, Boat, or other Veſſel, and to be laid on Land, out of ſuch Ship, Bottom, or Veſſel, any Goods or Merchandizes whatſoever, before ſuch Owner, Maſter, or other Perſon taking Charge of ſuch Veſſel, ſhall have firſt entred into a ſufficient Bond to the King with known, able Sureties, in ſuch Sum as the Collector of the Port where he arrives ſhall judge meet, that the Ship or Veſſel by him brought in, ſhall not depart or ſail out of ſaid Port or Harbour without her being fully cleared, and diſcharged by the Collector or Searcher of ſaid Port, and ſhall likewiſe

likewiſe have delivered under his Hand to the Cuſtomer or other Officer of ſuch Port one Bill of the Particulars of his whole Lading, with the Names of the ſeveral Merchants or Loaders, and the Mark, Package, or outward Form of the Goods, and ſhall make Declaration that he hath not broken Bulk in this Kingdom, other than in the ſaid Bill ſhall be expreſſed, and ſhall have truly anſwered upon Oath, unto ſuch Queſtions concerning his Lading, as ſhall be adminiſtred by ſuch Cuſtomer or other Officer openly in the Cuſtom-houſe, on Pain of forfeiting for every ſuch Default in not giving Bond, truly advertiſing, nor anſwering as aforeſaid 100 *l. ſterl. A. C.* § 6. & *Rule* 17. Invoice Oath. Penalty 100 *l.*

5——If any exciſeable Goods ſhall be unſhipp'd or taken in at Sea, or out of any Ship or Veſſel whatſoever, in Order to be landed, or put into any other Veſſel, Ship, or Boat, within the Limits of any Port in this Kingdom before paying or ſecuring the Duties thereof according to Law: The Maſter or other Perſon having Charge of ſuch Ship, Boat, or other Veſſel, into which any ſuch Goods ſhall be taken or put, ſhall forfeit treble the Value of the Goods, unleſs in Caſe of Diſtreſs or Neceſſity, of which the Maſter is to give Notice, and make ſufficient Proof of before the chief Officer or Officers of the Revenue in the firſt Port, where he ſhall arrive, and the Maſter, Purſer, or other Perſon taking Charge of the Veſſel, out of which ſuch Goods were taken, (unleſs in Caſe of Neceſſity) ſhall alſo forfeit treble Value: One Moiety to the Crown, the other to the Informer, to be recover'd as preſcribed in the Act of Exciſe. 12 *Geo.* I. *cap.* 2. § 1. Goods unſhipped or taken in at Sea, &c. The Penalty.

6——OUTWARDS——No Owner, Maſter, or other Perſon taking Charge of any Veſſel, or any Merchants Goods, ſhall receive or take into any Ship, Bottom, or Veſſel whatſoever, any Goods or Merchandize to be exported beyond Seas, before ſignifying to the Cuſtomer and other Officers of the Port where he ladeth, in the open Cuſtom-houſe, that he intendeth to lade, and to what Place bound; nor ſhall after lading, depart out of the Port, before he do in like Manner ſignify unto the Cuſtomer, *&c.* of his Lading, and what Merchants and other Perſons have Lading with him, or in his Ship, *&c.* and further truly anſwer to ſuch Queſtions, as ſhall be interrogated of him by the Cuſtomer or other Officer concerning his Lading, being examined on Oath in the open Cuſtom-houſe. On pain of forfeiting for every ſuch Default, or not truly advertiſing, nor anſwering to ſuch Queſtions as ſhall be demanded of him, One hundred Pounds current Money of *England*. *A. C.* § 5. & *Rule* 18. Outvoice by Maſters of Ships.

7——INWARDS

Masters shipping or landing Goods at unlawful Times or Places to forfeit 100 *l.*

7——INWARDS or OUTWARDS—No Person shall receive or take into any Ship, Vessel, or Bottom, any Goods or Merchandizes to be exported beyond Seas, nor shall discharge and lay on Land out of his Ship, *&c.* (not being in Leak or Wrack) any Goods or Merchandizes brought from beyond Seas, in any other Places, Hours, or Times than is before limited and appointed (*vid. Goods*, 28.) on Pain that the Owner, Master, or other Person taking charge of such Vessel, into or out of which such Goods shall be shipp'd or unshipp'd, shall forfeit 100 *l. sterl. Ibid.* § 8.

8——Every Owner, Purser, or other Person taking charge of any Vessel out of, or into which Wares or Merchandizes imported from, or shipp'd for beyond Seas shall be discharged or laden, that shall deliver, receive, or permit, either himself, or any of his Ships Company for him, whether with, or without his Consent, to be delivered from or received on board into, or out of any Gabbard, Boat, or other Vessel whatsoever, any Goods or Merchandizes in any other Place or Time than before limited and appointed, (*vid. Goods*, 28.) or without the Knowledge or Consent of any Officer or Officers on board, shall for every such Offence forfeit 100 *l.* to be levyed by Distress, or in default thereof, the Offender to be committed to Prison for 12 Months, without Bail or Mainprize, unless he shall before that Time pay and satisfy the same. *A. E.* § 11.

Refusing to admit Officers on board, or obstructing them in their Duty.

9——If any Master, Owner or Commander of any Ship or Vessel, or any other Person whatsoever, shall refuse to permit, or will not suffer any of said Officers, (*vid. Officers*, 2.) to enter, or come into, or remain on board his or their Ship, Gabbard, Hoy, Bark, Bottom, Boat, or other Vessel, or into his or their House, Cellar, Vault, Shop, Ware-house, Store-house, or Store-cellar, or other Place or Places, to search as aforesaid; or else permitting them or any of them so to do, shall oppose or hinder them in seizing, or carrying away any Goods and Merchandize, for the Causes and Reasons aforesaid, shall for every such Offence forfeit 50 *l.* to be levyed by Distress, *&c. Ibid.* § 56.

Penalty 50 *l.*

10——No Owner shall loose his Ship for a small Thing put therein not customed, without his Knowledge. 38 *Edw.* III. *cap.* 8. *B.*

Receiving or discharging Goods Coastways at unlawful Times or Places, &c.

11——COASTWAYS——Every Owner, Master, and Commander of any coasting Vessel, carrying Goods from one Port to another within this Realm, that shall receive on board, discharge or deliver on Shore, or into any other Gabbard, Lighter, or Boat to be carryed on Shore, any exciseable Goods, at any other than lawful Times or Places, or without Leave first obtained from the Commissioners of Excise, their Sub-Commissioners, Collectors, or Officers, shall for every Time

MASTERS.

Time he shall so offend forfeit 20 *l.* to be levyed by Distress, *&c. A. E.* § 26. Penalty 20*l.*

12——No Owner, *&c.* of any coasting Vessel, shall, after he is entred and laden, go out of the Port before receiving a Let-pass or Transire from the Commissioners of Excise, their Sub-Commissioners, Collectors, or other Officers in the respective Ports out of which he is going, specifying the Quality and Quantity of Goods exciseable and to what Port: Which To-let-pass, or Transire, said Commissioners, *&c.* are hereby required to make and give accordingly; nor shall any such Owner or Master at his intended, or other Port of this Realm, be permitted to receive any Warrant for landing the Goods, before delivering, to the Officer of Excise in said Port appointed to receive the same, the aforesaid Let-pass, or Transire, and then the aforesaid Owner, *&c.* or such other Person who was constantly on board, and sailed along the whole Voyage of said Vessel, and no other, shall make Oath before the Commissioners of Excise, their Sub-Commissioners, *&c.* that to his certain Knowledge, there was not, nor had not been laded on board, or taken into said Vessel, any exciseable Goods since the granting of said Let-pass, or Transire, nor that said Vessel had been beyond Seas, nor at any other Port or Place than he shall then and there declare. And in Case such Vessel be to deliver Part of her Goods at one Port, and Part at another, the Officer of Excise, where such Part or Parts shall be unladen, shall endorse the Quantity and Quality of the same on the Backside of said Let pass, or Transire. *A. E.* § 27. Master's Duty Coastways.

Vid. Bills, 1.
Boats, 3.
Cards, 18.
Drawbacks, 3, 4.
Duplicates, 1.
English, 1, 2.
Goods, 1, 2, 3, 4, 5, 7, 21, 22, 23, 25, 30, 31, 32, 33, 34.
Greenwich Hospital, 1, 2, 4, 5, 6, 7.
Hops, 2.
Isleman, 1, 5.
Linen, 3, 4, 5.
Merchants, 1, 2.
Packet Boats, 1.
Plantations, 1, 2, 8, 9, 12, 13, 14, 17.
Popish, per Tot.
Ships, per Tot.

MEDITERRANEAN PASSES. MERCHANTS.
Skerries, per Tot.
Wool, 9, 11, 31.
MASTS, *vid. Goods*, 3.
Plantations, 12.
Wines, 1.
MAYORS, *vid. Justices of the Peace.*

Counterfeiting, altering, &c. any *Mediterranean* Pass.

1 MEDITERRANEAN PASSES——If any Person after the 24th of *June*, 1731, shall within *Great-Britain*, or *Ireland*, or any other his Majesty's Dominions, or without, falsly make, forge, or counterfeit, or procure to be forged or counterfeited, or wittingly assist in the false making, &c. any Passes for any Ships whatsoever, commonly called *Mediterranean* Passes, or shall counterfeit the Seal, or the Hand of the Lord High Admiral, or of any Commissioner for executing said Office, to any such Pass, or shall alter or erase any authentick Pass, made out by said Lord High Admiral, &c. or shall utter as true any such Passes, knowing the same to be false or altered: Such Person being thereof legally convicted in any proper Court of *Great Britain*, or *Ireland*, or any of his Majesty's Plantations beyond Seas, where such Offence shall be committed, shall be adjudg'd guilty of Felony, and shall suffer Death as a Felon without Benefit of Clergy. 4 *Geo.* II. *cap.* 18. § 1. *B.*

Felony.

May be tried in any County of *Great Britain*, &c.

2——The said Crimes committed out of *Great Britain*, either within his Majesty's Dominions or without, may be tried and adjudged in any County of *Great Britain*, by Commission of *Oyer* and *Terminer* and Goal Delivery, or before any Court of Justiciary in *Scotland*, in the same Manner as if such Offences were done within the County, where the Offender shall be tried. *Ibid.* § 2.

Ships coming into any Port may enter Part of their Lading and depart with the rest.

1 MERCHANTS——Whereas it is contained in a Statute of the late K. *Edward*, Grandfather to the King that now is, the 28th Year of his Reign, that no Manner of Ships which is freighted towards *Great Britain* or elsewhere, shall be compelled to come into any Port of *Great Britain*, nor tarry there against the Agreement of the Master and Mariners of the same, or of the Merchant to whom the Goods be; and if such Ships come of their own good Will, or be driven by Tempest, Casualty, or other Misfortune, to any Port of *Great Britain*, and the Masters, or Mariners, or Merchants of the same Ships, will sell or deliver Part of their Merchandizes with their Good-will, it shall be lawful to every Person to buy such Merchandizes freely, without Impeachment in the Port where such Ship shall come, albeit the Merchandizes be not put to Sale to the Land, and that the Masters, Mariners, and Merchants, after they have so sold so much as pleaseth them

them of their said Goods, and the Customs thereof paid, may freely depart and go with their Ships, and all the Remnant of their Goods where it shall please them, without paying thereof Custom; our said Lord, the King, for the Quietness and Ease of his People, willeth that the said Statute shall be holden and kept in all Points and duly executed; notwithstanding any Ordinance or Usage to the contrary. 20 *Richard* II. *cap.* 4. *B.*

2——Every Merchant shall have free Liberty to break Bulk in any Port allowed by Law, and to pay Custom for no more than he shall enter and land; provided that the Master or Purser of every Ship shall first make Declaration on Oath before any two principal Officers of the Port, of the true Contents of his Ships lading; and shall likewise after declare on Oath before the Customer, Collector, Comptroller, or Surveyor, or two of them, at the next Port of this Realm where he shall arrive, the Quantity and Quality of the Goods landed at the other Port where Bulk was first broken, and to whom they did belong. *A. C. Rule* 1.

Vid. Abatement, 1.
Aliens, per Tot.
Certificate, 1.
Corn, 2.
Denizens, 1.
Drawbacks, 1, 3.
Entries, per Tot.
Excise, per Tot.
Goods, 5, 7, 14, 15, 16, 17, 22, 23, 24, 27, 33, 34.
Officers, 20.
Petty-Customs, 1.
Popish, per Tot.
Protestant Strangers, 1, 3.
Ships, 2, 6.
Town Bargains, 1.
Ware-houses, 1, 2.
Wines, 1, 8, 9, 10, 11, 12, 13, 14, 16, 17.

MITIGATION OF PENALTIES, *vid. Appeals*, 3, 4.
Distress, 1.

MOLOSSES——For every hundred Pounds of Molosses imported an additional Duty of 20*s.* to be paid. 11 *Annæ, cap.* 1. § 2. 9 *Geo.* II. *cap.* 1.

MUSCOVY GOODS, *vid. Goods*, 3.
Wines, 1.

MUSLIN,——For every Yard of Muslin imported an additional Duty of 6 *d.* to be paid. 1 *Geo.* I. *cap.* 1. § 2.

Continued to the 25th of *December*, 1737. 9 *Geo.* II. *cap.* 1.

Vid. Callicoe, 4,
East India Goods, 1, 2.

N.

NAVIGATION ACT, *vid. Officers*, 10.

O.

OATHS, *vid. Abatement*, 1.
Appeals, 1, 3.
Cards, 8, 18.
Collectors of Ports, 1.
Coaches, 8.
Commissioners, { *Customs*, 1. / *Excise*, 7, 8, 10, 14.
Drawbacks, 1, 4.
Entries, 7.
Excise, 13.
Flax-seeds, 4.
Goods, 9, 15, 16.
Greenwich, 4, 6.
Isleman, 4.
Justices of the Peace, 2.
Land Carriages, 2.
Linen, 4.
Masters, 4, 6, 12.
Merchants, 2.
Officers, 13, 14.
Plantations, 3, 4.
Protestant Strangers, 1, 3.
Quakers, per Tot..
Sail Cloth, 1, 2.
Ships, 3. 4.
Sub-Commissioners, 2, 3.

1 OFFENCES——CUSTOMS——This Act shall not extend to charge any Person, or Persons, with any Penalty, or Forfeiture, for any Thing done contrary to the Tenor of this Act, unless the Party, or Parties, so offending, shall be sued or prosecuted for the same within 12 Months after such Offence shall be committed. *A. C.* § 25. Informations on the Act of Customs to be exhibited in 12 Months.

Vid. Exchequer, 1.

2——EXCISE——This Act shall not extend to charge any Person, or Persons, with any Penalty, Forfeiture, or Punishment, for, or concerning any Offence done contrary to the Tenor of this Act, unless he, or they, be inform'd against, or complain'd of to the Commissioners, their Sub-Commissioners, or Collectors, within 6 Months after the Offence shall be committed, *A. E*, § 64. On the Act of Excise in 6 Months.

N. B. *This Clause relates only to personal Fines, and not to Goods seiz'd by Virtue of the Act of Excise*, § 13, 16, 17, & 53, (Vid. Boatmen, 1. Goods, 24. & Officers, 1, 2, 4.) *and was allow'd so by the Commissioners of Appeals in the Case of* Hussey.

Vid. Commissioners Excise, 10.

1 OFFICERS——authorized, deputed, and appointed thereunto by the Commissioners of the Customs, or the major Part of them, under their Hands and Seals, are hereby impowered and authorized to go on board and enter into any Ship, Hoy, Bark, Bottom, Boat, or other Vessel whatsoever, by Night or by Day, riding, lying, or being within any Port, Haven, Creek, or other Place within this Realm, and likewise at any Time in the Day to go and enter into all, or any, Cellars, Shops, or Ware-houses, where they shall have Cause of Suspicion, to see and make Search for any prohibited Goods, and any Goods either shipp'd, or landed, or carried away, or intended to be carried away without Payment of Custom, and the same to seize, carry away, secure, and put into his Majesty's Stores at the Custom houses of the respective Ports, there to remain till discharged by due Course of Law. *A. C.* § 21. Officers of Customs their Power.

2——All Officers thereunto deputed and appointed by the Commissioners of Excise, or the major Part of them, under their Hands and Seals, in the several Ports, Creeks, Havens, and other Members of the same within this Realm, shall have full Power and Authority to go on board any Ship or other Vessel whatsoever, as well by Night as by Day, arriving or coming into any the several Ports, *&c.* and not only continue there on Officers of Excise their Power.

board until such Vessel be fully unladen and discharged, but also by Night as by Day; to enter into all other Ships, Gabbards, Boats, or Vessels whatsoever, as by Day to enter into all Houses, Cellars, Vaults, Shops, Ware-houses, or other Places belonging to any Person whatsoever, where they shall have just Cause of Suspicion, to see, survey, and make search for any exciseable Goods, either put on board any Ship or Vessel, or taken out, or carried away, or intended to be carried away, before due Entry or Payment of the Excise due thereon, and the said Goods, as also all other exciseable Goods whatsoever, which they, or any of them, shall meet or discover to be carrying or conveying by Land or by Water, at unlawful Hours, or before Entry or Payment of the Duty, or which shall be landed, or attempted to be landed and laid on Shore at any unlawful Place, or without Licence or Sufferance granted by the Commissioners, Sub Commissioners, or Collectors, respectively, for landing or shipping the same, to seize, carry away, and put into safe Custody, by bringing them to the Office of Excise next adjoining, there to be detained and kept. *A. E.* § 53.

May seize any Coach, Cart, *&c.* carrying run Goods.

3——Any Officer of Excise meeting or discovering any Porter, Car-man, or other Person carrying or conveying run Goods, may seize and secure every such Coach, Carr, Waggon, Tumbril, or Draught, with the Horses and Cattle drawing, and the Person driving in the same, that they may be proceeded against according to Law. *Ibid.* § 16.

May break open Doors, *&c.*

4——In Case any Person whatsoever shall refuse to permit, or shall not suffer any Officer of his Majesty's Revenue, thereunto duly and legally deputed and appointed, to come and remain in his or her House, Cellar, Vault, Shop, Ware-house, Store-house, or Store-cellars, or other Place, or Places, to search for such exciseable Goods as he, or they, may reasonably suspect to be conceal'd in such Place, it shall and may be lawful to and for such Officer, or Officers, after such refusal, to break open and enter, in the Day Time, in the Presence of a Constable, into any House, *&c.* belonging to any such Person, and to search for any run Goods, and the same, if any shall be found, to seize, carry away, and put into safe Custody. 1 *Geo.* II. *cap.* 6. § 4.

General Issue.

5——If any Suit shall be commenced against any Officer or Officers of the Revenue, or his or their Assistants, for any Thing by them or any of them done by Virtue of, or in Execution of his or their Offices, such Officer, or Officers, his, or their Aiders and Assistants, may plead the general Issue not guilty, and on Issue joined, may give the special Matter in Evidence

to

to the Jury who shall try the same: Provided that such Officer, or his Attorney, shall, at least 14 Days before such Trial, in Case he shall on such Trial give any Records in Evidence, give Notice in Writing to the Plaintiff, or his Attorney, what Record or Records he intends to give in Evidence. 5 *Geo.* II. *cap.* 3. § 1. 14 Days Notice to be given of any Record.

6——In all Suits, Indictments, or Informations brought against any Officers of the Revenue, where it may be necessary to prove the Commission, or Commissions, of any such Officer, an attested Copy of the Entry in any of the Books of the Commissioners of his Majesty's Revenue, or of the Entry in the Collectors Books where such Officer or Officers acted, shall, being first duly proved, be allowed to be a sufficient Evidence in all Courts of Record in this Kingdom, without producing the original Commission by which he or they were appointed. 7 *Geo.* II. *cap*, 3. § 4. An attested Copy of the Entry to be a sufficient Evidence in Court without producing a Commission.

7——In all Actions hereafter to be brought against any Officers of the Revenue, or their Assistants, for any Thing done in Execution of their Office, the Plaintiff shall give at least 20 Days Notice of the Trial to the Defendant, or his Attorney; and in like Manner, if the Trial of such Action be brought on by Proviso, like Notice shall be given by the Defendant to the Plaintiff, or his Attorney. *Ibid.* § 2. Plaintiff to give 20 Days Notice of Trial, &c.

8——DUTY——All Officers whom it concerns in their respective Places shall be diligent and careful to make Stay and Seizure of Goods brought in, or carried out, or intended to be carried out contrary to Law. *A. C. Rule* 36. Officers to make Seizures.

9——Every Collector, Customer, Comptroller, Searcher, or other Officer, shall from Time to Time do his or their diligent Attendance at the Custom-house, as shall be most for the Dispatch of the Merchant, without concealing or consenting to any Thing, which may be to the Hurt or Damage of his Majesty, in the just answering the Customs and Subsidies, on Pain of forfeiting his or their several Offices or Employments. *Ibid. Rule* 49. To give due Attendance.

10——You are hereby required to take Care, that the Act of Navigation be from Time to Time duly observed and executed. *Ibid.* To execute the Act of *Navigation*.

11——The Officers who sit above in the Custom-house of *Dublin*, shall attend the Service of their several Places from 9 to 12 in the Forenoon, and one Officer, or able Clerk, shall attend with the Book in the Afternoon during such Times, as the Officers are appointed to wait at the Water-side, for the better deciding all Controversies concerning Warrants; all other Officers of the Out-ports shall attend every Day between 9 and Hours of Attendance.

12 in the Morning, and 2 and 4 in the Afternoon. *Ibid. Rule* 14.

12——The ſeveral Officers of the Cuſtom-houſe Keys and Stores in the ſeveral Ports of this Kingdom, ſhall from the 1ſt of *October* to the 1ſt of *March* in each Year, give conſtant and due Attendance in their reſpective Stations and Buſineſs from 10 in the Forenoon to 3 in the Afternoon of each and every Day, (*Sundays* and Holydays excepted) for the Diſpatch of Buſineſs, inſtead of attending from 9 to 12 in the Forenoon, and from 2 till 4 in the Afternoon, as at preſent they are obliged to do. 1 *Geo.* II. *cap.* 6. § *ult.*

To receive the Sacrament, and take the Oaths within three Months.

13——All Officers are required, within three Months after their Admiſſion, to receive the Sacrament, and take the Oath of Abjuration, *&c.* in Form and Manner as preſcribed. *Vid.* 2 *Annæ*, *cap.* 6 § 19. & 1 *Geo.* I. *cap.* 13. § *ult. B.*

For the Oath *of* Truſt, *to be taken by all Officers before entring on their reſpective Employments*, Vid. *Commiſſioners of Exciſe*, *Art.* 7.

Before whom the Oath may be taken.

14——At all Times hereafter, every Perſon, or Perſons, nominated and appointed, to any Office in the Revenue, ſhall and may be ſworn, and take the Oath of Office, or other Oaths required, by the Laws to be taken before their entring on their reſpective Offices, either before ſuch Perſons, as are now authorized to adminiſter the ſame, or before any of his Majeſty's Juſtices of the Peace, or before the Collector of the Diſtrict, where ſuch Officer ſhall be appointed to reſide, of, and in the ſeveral reſpective Counties, Counties of Towns, and Counties of Cities in this Kingdom, where ſuch Officer ſhall be appointed to reſide; and ſuch Collector, or Juſtices of the Peace, are hereby impowered and required, to adminiſter ſaid Oath or Oaths, and ſuch Perſon, or Perſons ſo Sworn, ſhall and may take upon him, or them, the Execution of his, or their Office, or Offices. 1 *Geo.* II. *cap.* 6. § 3.

Officers conniving.

15——If any Officer conſent, or know of any Goods ſhipp'd, or landed, without Payment of Subſidy, or at any unlawful Place, or Time, and do not diſcloſe the ſame, within one Month after, he ſhall forfeit 100 *l.* and likewiſe loſe his Place. *A. C. Rule*, 34.

Penalty.

Tide Officers to give Notice of Ships coming in or going out.

16——TIDE OFFICERS—The Searcher, Surveyor, or other Officer attending any Port or Creek, ſhall give Knowledge, to the Collector of the Head Port, to which they belong, with all convenient Speed, of every Ship that cometh in, or goeth out at any Tide, by way of Merchandize, or with Goods from any other Port, by way of Certificate. *Ibid. Rule* 15.

17——Before

OFFICERS.

17——Before and during the unlading of any Ships, or Veſſels, the Commiſſioners and reſpective Cuſtomers, and Collectors of the Cuſtoms, ſhall and may, where, and as often as they ſee Cauſe, appoint one or more Tide-waiters, or Officers, to go on board ſuch Ship, either from beyond Seas, or from any other Part within this Realm, and there to remain on board, till the Goods be unladen, or till they the ſaid Waiters, or Officers, ſhall be thence diſcharged. *Ibid.* § 14. Tide Waiters to be boarded.

(For Gabbard Notes, Vid. Boatmen, 1.)

18——No Searcher, or other Officer of the Cuſtom-Houſe, having Power to ſearch and viſit any Ship outward bound, ſhall without juſt and reaſonable Ground, detain any ſuch Ship under Colour of ſearching the Goods laden therein, above one Tide, after ſuch Ship is fully laden, and ready to Sail, on pain of loſs of his Office, and rendring Damage to the Merchant and Owner of the Ship, unleſs any Occaſion of Delay happen by Streſs of Weather, or other Emergency. *Ibid. Rule,* 33. No Searcher &c. to detain any Outward Bound Ship above one Tide.

19——Every Searcher, or Surveyor, ſhall enter into a Book, to be by him kept for that Purpoſe, the Day of the going out, and coming in of every Ship, by way of Merchandize, or by Certificate from another Port, with the Name of the Ship, and Maſter, and the Date of each Cocket, Warrant, and Certificate. *Ibid.* § 32. To take Account of Ships coming in or going out.

20——LAND-WAITERS, *&c.*—In the Port of *Dublin*, the Commiſſioners, and in every other Port, where more than one, whether Searchers, Surveyors, or Waiters, are appointed to attend, the Collector ſhall nominate which, and how many of them, ſhall take Charge of every reſpective Ship going out, or coming in, to ſee the Goods therein cleared and diſcharged, according to ſuch Warrant, as he or they ſhall receive from the Collector and Comptroller; and every ſuch Officer, as ſhall neglect, or refuſe, on Notice given by the Merchant, to attend the lading, or unlading of any Goods, ſhall forfeit for every Default, 5 *l.* one Moiety to the King, and the other to the Party aggrieved, and ſuing for the ſame. *A. C. Rule,* 30. Waiters to be appointed to each Ship. Penalty for refuſing to attend.

21——Every ſuch Waiter, *&c* ſhall enter into a Book, to be given him for that Purpoſe, by the Commiſſioners, or Collectors in the ſeveral Ports, and in no other Book, or Paper whatſoever, the Name of every Ship, and Maſter, unto the lading, and unlading, whereof, he ſhall be appointed, and underneath each reſpective Ship, or Maſters Name, ſhall enter the Date of every Warrant, Cocket, Tranſire, or Certificate, according to the Order of their Dates, which he ſhall receive for the ſhipping, or landing any Goods, together with the Warrants, &c. to be entred into a Book given for that Purpoſe.

the Quantities, Qualities, Numbers, Weights, Measures, and Marks of the Goods shipp'd or landed on any such Warrant, &c. with the Time when, and how much at a Time of the same was so landed or shipp'd off; which Books, shall be quarterly, or as soon as written out, delivered up to the Commissioners, or respective Collectors, or sooner, whensoever thereunto required: And every Officer that shall omit doing hereof, or enter the Goods discharged in any other Book, or Papers, than the Book aforesaid, shall be discharged from his or their Employments. *Ibid. Rule*, 31.

Penalty for entring any Discharge in any other Book from or on loose Papers.

To have all Warrants, &c. with them at the Discharge of Goods.

22——The Searcher or Surveyor shall have all Cockets, Certificates and Warrants delivered unto him before shipping, or landing any Goods therein contained, and at the Time of shipping, or landing thereof, shall have said Cockets, &c. with him, that the Goods may be thereby examined and tryed, whether they agree in Quantity and Quality or no. Which if he neglect, or fail to to do, every such Surveyor, or Searcher, shall forfeit his or their Place. *A. C. Rule*, 23.

Penalty for doing otherwise.

N. B. *An Officer, that intends fully to understand the Extent of his own Power and Duty, ought to read all the Laws relating to the Revenue; but for particular Concerns, see the following References, viz.*

Abatement, 2.
Boatmen, 1, 3.
Butter Casks, 3.
Commissioners. { *Customs*, 2, 4. / *Excise*, 5, 6, 7.
East India Goods, 2.
Entries, 2, 3, 6, 7, 8, 13.
Excise, 9, 11, 13.
Fees, *Goods*, *Hops*, *Isleman*, *Masters*, } *per Tot.*
Plantations, 3, 4, 5, 6, 7, 11, 14, 18, 19, 20, 21.
Rescue, 1, 2.
Retailers, per Tot.
Seizures, per Tot.
Ships, 4, 5, 6, 7, 10, 11, 15, 16, 17.
Wines, 10, 11, 13.
Wool, 22.

1 OFFICES—No Patent or Grant of any Office, civil or military, shall cease, determine, or be void, by reason of the Death of any King, or Queen of this Realm, but shall be continued and remain in full Force and Virtue, for the Space of six Months next after any such Death, or Demise, unless in the mean time superseded, or made void, by the next immediate Successor, on whom the Imperial Crown of this Realm is limited and appointed to go, remain or descend. 1 *Annæ, cap.* 8. § 2. *B.* No Patent to determine by the Death of the King.

2——This Clause to extend and be construed to extend to *Ireland. Ibid.* § 6.

1 OYLES—For the Tunnage of Oyles, *Vid. Pa.*

2——This Act shall not extend, or be construed to extend to lay Aliens Duties on any Seal-Oyl of *Russia*, imported from thence, into *Great Britain*, or *Ireland*, in shipping *bonâ Fide* to *Great Britain*, or *Ireland*, belonging, and whereof, the Master, and at least three Fourths of the Mariners are *English*. *A. N.* § 16. Seal Oil of *Russia*, &c. not to pay Aliens Duty.

Vid. Fish, 1.
Goods, 3. *Wines*, 1.

P.

1 PACKET BOATS— No Ship, Vessel, or Boat appointed, or employed ordinarily for Carriage of Letters and Packets, shall (unless in Cases allowed by the Commissioners of the Revenue) knowingly import, or export any Goods designed for Sale into, or out of this Kingdom on forfeiture of 100 *l.* to be paid by the Master of said Vessel or Boat, with the loss of his Place. 6 *Geo.* I. *cap.* 8. § 5. Packet Boats not to Trade, unless allowed by the Commissioners.

PANELES, *vid. Plantations*, 14, *&c.*
PATENTS, *vid. Offices*, 1.
PERMITS, *vid. Land Carriages, per Tot.*
PERJURY, *vid. Justices of the Peace*, 2.
Quakers, 2.
Greenwich Hospital, 6.
PITCH, *vid. Goods*, 3. *Plantations*, 12.
Wines, 1.
PLANK, *vid. Timber.*

1 PLAN-

Ships qualified to Trade to the Plantations.

1 PLANTATIONS—No Goods, or Commodities whatsoever, shall be imported into, or exported out of any Lands, Islands, Plantations, or Territories to the Crown of *England* belonging, in *Asia*, *Africa*, or *America*, in any Ship or Vessel whatsoever, but such as do truly and without Fraud, belong only to the People of *Great Britain* or *Ireland*, or are of the built of, or belonging to any of the said Lands, Islands, Plantations, or Territories as the Proprietors and right Owners thereof, and whereof the Master and three Fourths of the Mariners at least are *English*, on forfeiture of all the Goods so imported, or exported in any other Vessel, as also of the Ship, or Vessel, with all its Guns, *&c.* one Third to the Crown, one Third to the Governor of such Plantation, if there seized, or otherwise, that Third also to the Crown, and the other Third to the Seizer, Informer, or Prosecutor in any Court of Record, by Bill, Information, Plaint or other Action, wherein no Essoin, *&c.* shall be allowed. *(Vid. fol. Art.) A. N.* § 1.

The Master and three Fourths of the Mariners at least to be *English*.

Ships to be *British*, *Irish*, or *Plantation* built.

2——No Ships shall Trade to the Plantations, but such as are of the Built of *Great Britain*, *Ireland*, or the *Plantations*, (except Ships taken Prize, and Condemnation thereof, made in the Court of Admiralty) and wholly owned by the People thereof, and navigated as in *Art.* 1. under forfeiture of Ship and Goods, as above *Art.* 1. 7 & 8. *W.* III. *cap.* 22. § 2. *B.*

To be regiftred and how.

3——No Ship or Vessel whatsoever, shall be deem'd, or pass as a Ship of the Built of *Great Britain*, or *Ireland*, or of any the Plantations in *America*, so as to be qualified to Trade to, from or in any the said Plantations, until the Person claiming Property in such Vessel, shall register the same as follows, *viz.* If the Ship at the Time of such Register, belongs to any Port in *Great Britain*, or *Ireland*, then Proof shall be made upon Oath of one or more Owners of such Vessel before the Collector and Comptroller of such Port, or if belonging to any of his Majesty's Plantations in *America*, or to the Islands of *Guernsey*, or *Jersey*, then the like Proof to be made before the Governor, together with the principal Revenue Officer, residing on such Plantation or Island in the Tenor following, *viz.*

Jurat

Jurat. A. B. *That the Ship* (Name) *of* (Port) *whereof* (Masters Name) *is at present Master, being a* (kind of built) *of* (Burthen) *Tuns, was built at* (Place where) *in the Year* (Time when) *and that* (Owners Name) *of and of* &c. *are at present Owners thereof, and that no Foreigner directly, or indirectly hath any Share, or Part therein. Ibid.* § 17. The Oath.

4——Which Oath, being attested by the Governor, or Custom Officer, respectively, who administred the same, under their Hands and Seals, shall after having been registred by them, be delivered to the Master of the Ship for the Security of her Navigation; and a Duplicate of said Register, to be transmitted to the Commissioners of the Customs at *London*, to be entred into a general Register, to be there kept for this Purpose, with Penalty on any Ship trading to, from, or in any the said Plantations, and not having made Proof of the Built and Property as here directed, that she be liable to such Prosecution and Forfeiture as any Foreign Ship (except Prizes condemned in the High Court of Admiralty) wou'd be liable to. *Ibid.* § 18. Ships trading to the Plantations not being registred, to be forfeited, &c.

5——Provided that all Ships taken at Sea, by Letters of Mart or Reprizal, and Condemnation thereof made in the High Court of Admiralty, as lawful Prize, shall be especially registred, mentioning the Capture and Condemnation, instead of the Time and Place of Building, with Proof also upon Oath, that the intire Property is *English*, before any such Prize shall be allowed the Privilege of an *English* built Ship according to the meaning of this Act. *Ibid.* § 19. Prize Ships how to be registred.

6——No Ship's Name that is registred, shall afterwards be changed, without registring such Ship *de novo*, which is likewise to be done on transfer of Property to another Port, and the former Certificate to be delivered up to be cancelled. And in Case of any Alteration of Property in the same Port, by Sale of one or more Shares in any Ship after registring thereof, such Sale shall always be acknowledged, by Endorsement on the Certificate before two Witnesses, in order to prove the whole Property to be *English*, if any Disputes shou'd arise. *Ibid.* § 21. On Alteration of the Name Ships to be registred *de novo*. Alteration of Property to be endorsed on the Certificate.

7——For

Bond to be given for Ships Trading to or from the Plantations.

7——For every Ship or Veſſel, which ſhall ſet ſail from *Great Britain*, or *Ireland*, for any *Engliſh* Plantation, ſufficient Bond ſhall be given with one Surety, to the chief Officers of the Port from whence ſaid Ship ſhall ſail, to the Value of 1000 *l.* if the Ship be of leſs Burthen than 100 Tuns, and 2000 *l.* if of greater Burthen: That in Caſe ſaid Ship ſhall load any of ſaid Commodities, (*viz.* Sugars, Tobacco, Cotton-Wool, Indicoes, Ginger, Fuſtick, or other Dying Wood, of the Growth, Production, or Manufacture of any *Engliſh* Plantations as in § 18. of this Act) at any of ſaid *Engliſh* Plantations, that the ſame Commodities ſhall be by ſaid Ship brought to ſome Port of *Great Britain*, or *Ireland* (*Vid. fol. Note*) and ſhall there unload and put on Shore the ſame, the Dangers of the Seas only excepted; and for all Ships coming from any other Place to any the ſaid Plantations, who are qualified to trade there, the Governor of ſuch Plantation ſhall before any of ſaid Commodities be permitted to be ſhipp'd, take Bond as aforeſaid, that ſuch Ship or Veſſel, ſhall carry all the aforeſaid Goods, that ſhall be laden on board ſuch Ship, to ſome other of his Majeſty's Plantations, or to *Great Britain*, or *Ireland*. (*Vid. fol. Note.*) and every Ship, or Veſſel, which ſhall take on board any of ſaid Goods, until ſuch Bond be given to the ſaid Governor, or Certificate produced from the Officers of any Cuſtom-Houſe, in *Great Britain*, or *Ireland*, that ſuch Bonds have been there duly given, ſhall be forfeited, with all her Guns, Tackle, *&c.* to be applied and recovered as aforeſaid (*Art.* 1.) *Ibid.* § 19.

N. B. *The Word* Ireland *is to be left out of all Bonds required by the preceding Art. by* 22 Car. II. *cap.* 26. § 11. *B.* (*Vid. infra Art.* 12.)

Goods ſent to the Plantations ſhall be loaden in *Great Britain*.

8——No Commodity of the Growth, Production, or Manufacture of *Europe*, ſhall be imported into any *Engliſh* Plantation, *&c.* in *Aſia*, *Africa*, or *America*, but what ſhall be *bonâ Fide* laden in *Great Britain*, and in *Engliſh* built Shipping, whereof, the Maſter and three Fourths of the Mariners at leaſt are *Engliſh*, and which ſhall be carried directly thence to ſaid Plantations under forfeiture of Ship and Goods, to be recovered and divided as in *Art.* 1. (but *Vid.* Linen, 3, 4, 5, 6 & 7. & *the fol. Art.*) 15 *Car.* II. *cap.* 7 § 6. *B.*

What Goods are excepted.

9——Provided always, that it ſhall and may be lawful to ſhip and lade in ſuch Ships, and ſo navigated (*Art.* 8.) in any Part of *Europe*, Salt for the Fiſheries of *New England* and *Newfoundland*, and to Ship and lade in *Maderas*, or Weſtern Iſlands, or *Azores*

Azores, Wines of the Growth of said Islands, and to take in Horses or Servants in *Ireland*, and all Sorts of Victuals of the Growth and production of *Ireland*, and the same to transport into any the said Plantations. *Ibid.* § 7.

10——It shall not be lawful on any Pretence whatsoever, to put on Shore in the Kingdom of *Ireland* any Goods, or Merchandizes of the Growth, or Product of any the Plantations aforesaid, unless the same have been first landed in *Great Britain*, and paid the Duties Chargeable by Law, under forfeiture of the Ship and Goods, three Fourths without Composition to his Majesty, and the other Fourth to the Prosecutor. (But *vid infra Art.* 12 & 13.) 7 & 8 *W.* III. *cap.* 22. § 14. *B.* Plantation Goods not to be landed in *Ireland*, unless from *Great Britain*. Penalty.

11——Provided, that if any Ship so laden, shall be stranded, or by Reason of Leakiness, or other Disabillity, shall be driven into any Port in *Ireland*, and shall not be able to proceed on her Voyage; then and in such Case only, said Goods may be permitted to be put on Shore, but shall be delivered into Custody and Possession of the Collector, or chief Officer of the Customs of the Port where stranded or driven into, there to remain 'till said Goods shall at the Charge of the Owner, be put on board some other Vessel to be transported to some Port, or Place in *Great Britain*, said Officer, first taking Good Security for the Delivery of the same, according to the true meaning hereof. *Ibid.* § 15. Proviso for Ships stranded in *Ireland*.

12——It shall and may be lawful to import into the Kingdom of *Ireland*, from his Majesty's Plantations in *America*, and to land and put on Shore in the Kingdom of *Ireland*, all Goods and Merchandizes of the Growth, Product or Manufacture of any of his Majesty's Plantations, (except Sugars, Tobacco, Cotton, Wool, Indigo, Ginger, Speckle Wood, or *Jamaica* Wood, Fustick or other Dying Wood, Rice, Molasses, Beaver Skins, and other Furrs, Copper Ore, Pitch, Tarr, Turpentine, Masts, Yards, and Bowsprights of the Growth, Product, or Manufacture of said Plantations, (and Hops are also excepted by 5 *Geo.* II. *cap.* 9. *English*) any thing in *Stat.* 7 & 8 *W.* III. (*Art.* 10.) or in any other Act contained, or any Law or Usage to the contrary thereof, in any wise notwithstanding. 4 *Geo.* II. *cap.* 15. § 1. *B.* What Goods may be imported into *Ireland* directly from the Plantations.

13——Provided always, that the Goods and Merchandizes to be imported into *Ireland* from his Majesty's Plantations in *America*, by Virtue of this Act, shall be imported in *British* Shipping, whereof the Master and three fourths of the Mariners at least are *British*. *Ibid.* § 2. To be imported in *British* Shipping.

14——From

No Sugars, &c. of the Growth, &c. of any Plantations in *America*, nor any Rum or Spirits, (except of the Growth, &c. of the *Engliſh* Sugar Colonies) to be imported into *Ireland* unleſs from *Great Britain*.

14——From and after the 25th of *December*, 1733, no Sugars, Paneles, Syrrups or Molaſſes, of the Growth, Product, and Manufacture of any of the Colonies or Plantations in *America*, nor any Rum or Spirits of *America*, except of the Growth or Manufacture of his Majeſty's Sugar Colonies there, ſhall be imported into *Ireland*, but only ſuch as ſhall be fairly and *bonâ fide* loaden and ſhipp'd in *Great Britain*, in Ships navigated according to the ſeveral Laws now in being in that Behalf, under Penalty of forfeiting all ſuch Sugars, Paneles, Syrrups, or Moloſſes, Rum, or Spirits, which ſhall be imported into *Ireland* contrary to the true Intent and Meaning of this Act, or the Value thereof, together with the Veſſel in which imported, with her Guns, Tackle, &c. and may be ſeized by the Lord Lieutenant, Lord Deputy, or Lords Juſtices of *Ireland* for the Time being, or any Perſon authorized by him, them, or any of them, or by Warrant of any Juſtice of the Peace, or other Magiſtrate, (which Warrant ſuch Juſtice or Magiſtrate is hereby impowered and required to give on Requeſt) or by any Cuſtom-houſe Officer, or Exciſe Officer, or by any Perſon, or Perſons, him, them, or any of them, accompanying, aiding, and aſſiſting. And all ſaid Offences againſt this Act may be proſecuted, and the Penalties, &c. recovered in any Court of Record in *Weſtminſter* or *Dublin*, at the Election of the Proſecutor, by Bill, Plaint, or Information, where no Eſſoin, &c. ſhall be allowed, or more than one Imparlance; and the Penalties and Forfeitures ſo recovered to be divided, one Moiety to the Crown, the other to the Informer or Proſecutor. 6 *Geo.* II *cap.* 13. *B.*

Proviſo for Sugars from *Spain* or *Portugal*.

15——Provided that nothing in this Act contained ſhall extend or be conſtrued to extend, to reſtrain the Importation of any Sugars, being of the Growth or Produce of any of the Dominions of *Spain* or *Portugal*, from any Place whence ſuch Sugars might lawfully have been imported before the making of this Act. (*Vid. Goods*, 5.) *Ibid.*

Perſons aiding, &c. to forfeit treble Value.

16——Every Perſon aiding and aſſiſting in bringing on Shore, or landing any ſuch Sugars, Paneles, &c. contrary to the true Intent and Meaning hereof, or knowingly receiving any of ſaid Commodities into his, her, or their Houſe, or Cuſtody, ſhall forfeit treble the Value of ſuch Goods, to be eſtimated and computed at the beſt Price, that each reſpective Commodity ſhall bear at the Place where ſeized, to be recovered and applied as aforeſaid. *Ibid.*

17——If

17——If any of his Majesty's Subjects, being Master, or having Charge of any Ship or Vessel, shall take in, or suffer to be taken in at Sea, or in any Creek, Harbour, or other Place, any Sugar, Paneles, *&c.* in order to be imported contrary to the true Intent and Meaning hereof; every such Master, or other Person so offending shall forfeit 100 *l.* to be recovered and applied as aforesaid. *Ibid.* Masters taking in at Sea any Sugars, *&c.* to forfeit 100 *l.*

18——Any Person or Persons, hindering, molesting, or resisting any Revenue Officer, or any of his or their Assistants in seizing or securing any of said Commodities, contrary to the true Meaning hereof, he, she, or they shall forfeit 50 *l.* to be recovered and applied as aforesaid, and shall also be liable to be prosecuted for the same by Indictment, or otherwise, and being found guilty, shall be imprisoned for 3 Months without Bail or Mainprize. *Ibid.* Molesting or resisting Officers. The Penalty.

19——If any Officer of the Customs or Excise shall willingly or knowingly connive at the fraudulent Importation, or landing and bringing on Shore any of said Commodities, or shall take upon him to seize, and shall by Fraud or Collusion desist from or delay the Prosecution thereof to condemnation, he or they so conniving, desisting, or delaying, shall forfeit 50 *l.* to be recovered and applied as aforesaid, and shall also be incapable of holding any Office or Employment under the Crown. *Ibid.* Officers conniving. The Penalty.

20——Any Officers of the Customs or Excise, or their Assistants, being sued or prosecuted for any Thing done in Execution of their Duty, for the more effectual putting in force this present Act, shall and may plead the general Issue, and give this Act and the special Matter in Evidence, and the Judges shall allow thereof. *Ibid.* General Issue.

21——Upon all Suits and Prosecutions for the Importation of any of the said Commodities, the *Onus probandi*, that the same and every Part thereof were fairly, and *bonâ fide*, loaden and shipp'd in *Great Britain* in Ships navigated according to Law, or that the Rum or Spirits were made of the Growth or Manufacture of some of his Majesty's Sugar-Colonies in *America*, shall lie on the Claimer or Owner thereof. *Ibid.* The *Onus probandi* to lie on the Claimer or Owner.

22——All Suits and Prosecutions on this Act, to be commenced within two Years after the Offence committed, and the Expence of Prosecution to be paid out of the Kings Moiety. *Ibid.* Offences to be prosecuted in 2 Years.

PLATE, *vid. Bullion*, 2.

Popish regular Clergymen to be transported.

1 POPISH——It shall and may be lawful to all Masters of Ships, Merchants, and others, to take and receive the Body of such regular Clergyman, Priest, and School-master, as may hereafter remain in Goal to be transported; and to transport said Person or Persons beyond Seas out of her Majesty's Dominions of *Great Britain* or *Ireland*; And if any Merchant freighting any Ship outward bound, for any Place not within *Great Britain* or *Ireland*, shall refuse to receive the Body or Bodies of such Popish regular Clergyman, *&c.* not exceeding Five in any one Ship, when required so to do by the civil Magistrate or his Deputy of such Place where any such Popish Person shall remain in Goal, the Collectors and other Officers of the Customs are hereby required not to discharge such Ship till the Merchant, so freighting the same, or the Master, consent so to do, on Pain that such Collector, so discharging such Ship, shall forfeit to her Majesty 30 *l. sterl.* 8 *Annæ, cap.* 3. § 50.

Merchants, *&c.* refusing to take them on board.

The Ship to be stopp'd.

Præmium for transporting them how to be paid.

2——And for Encouragement to such Merchant, or Master, to receive and transport said Person, or Persons, it shall and may be lawful for the Collector of such Port or Place, and he is hereby required to pay said Merchant or Master, 5 *l. sterl.* for the transportation of every such Person to any Part of the *West Indies*, not being subject to her Majesty, and 3 *l. sterl.* for the transportation of every such Person to any Place or Port in *Europe*, not being within her Majesty's Dominions; The same to be allowed said Collector in his Accounts on producing a Receipt of said Merchant or Master for said Sum or Sums, and also a Receipt, acknowledging, that he hath received the Body of such Popish regular Clergyman, *&c.* in which shall be expressed the Name of the Person to be transported, the Place where he did last inhabit or reside, the Time he hath remained in Goal, and from what County-Goal transmitted to said Port or Place, which Receipts shall be testifyed by the chief Magistrate, or his Deputy, of such Port or Place; and the Receipt last mentioned to be enrolled in the Crown Office of her Majesty's Court of Chief-Place in *Dublin*, without Fee or Reward, there to remain on Record. *Ibid.* § 51.

The Collector to be allow'd it in his Accounts, and how.

Bond to be given for transporting them.

3——The said Master or Merchant shall at the Time of receiving the said Money, and receiving the Body of said Popish Person, enter into a Recognizance to her Majesty in the Penalty of 50 *l.* to transport said Popish Person into some Place not within *Ireland*, or *Great Britain*, or the Dominions thereunto belonging; which Recognizance shall be entred into before the chief Magistrate of said Town, *&c.* and the Collector, by whom said Sum, shall be paid, shall produce and deliver

said

said Recognizance to the Commissioners when he shall account for the Payment of said Sum, and shall by them be returned into the Crown Office, &c. *Ibid.* § 52.

4——If any such Popish Regular Clergy-man, Popish Priest, or Popish School-master, shall be found in this Kingdom out of the Custody of said Merchant or Master of a Ship so receiving said Person, he shall be deem'd to be, and suffer as a Popish regular Clergyman who hath been banished and returned again into this Kingdom. *Ibid.* § *Ibid.* Such Regulars, &c. returning. The Penalty.

PORTERS, *vid. Boatmen*, 3.
Officers, 3.
Plantations, 16.

1 PORTS——A Port is such Place only, where anciently a Custom-house has been kept, and where Officers for collecting the Revenue do attend, which Officers have Power for the Management, Direction, and Guidance of the same, and all the Creeks and Members thereunto allotted; and being conveniently situated for Shipping and unshipping of Goods and Commodities, and approv'd by the chief Governors and Council of the Realm, is made a lawful Place for Exportation or Importation. Definition of a Port.

2——By a Creek is to be understood such Place where commonly an Officer, or Officers have been placed by Way of prevention of Frauds and not out of Right of Attendance; and is not a lawful Place for Exportation or Importation, without Licence or Sufferance first had from the Governors and chief Commissioners of the Revenue, or from the principal Officers of the Port under which it is placed. What a Creek is.

3——No Person or Persons whatsoever shall lade or put off into any Vessel whatsoever, to be transported beyond Seas, or shall take up, discharge, or lay on Land out of any Vessel whatsoever, (not being in Leak or Wrack,) any Goods, Wares, or Merchandizes whatsoever, but in and upon some such open Key or Wharf, as the Lord Lieutenant, or other chief Governor and Governors, and Privy-Council of this Realm shall appoint within the several Ports, Creeks, Havens or Roads of this Realm, where a Customer, Comptroller and Searcher of such Ports, &c. or their Deputies have accustomably been resident, upon pain of Forfeiture of all such Goods, or the Value thereof so laden and discharged contrary to the Meaning of this Act. *A. C.* § 7. Goods shipped or landed at any other Places than the open Keys, or Wharfs, of the several Ports, &c. of this Realm, forfeited.

4——No exciſeable Goods ſhall be taken up or diſcharged out of any Veſſel whatſoever from beyond Seas, not being in Leak or Wrack, or put off from Land into any Veſſel whatſoever, to be tranſported or ſhipp'd off, at, in, or upon any other Place or Places, than upon the open Key, Wharfs, Landing Places or Slips of the ſeveral Cuſtom-houſes of the Ports of this Realm, or ſuch other Places as the chief Governor, or Governors, and Privy Council, for the Time being, on Application of the Commiſſioners of Exciſe, ſhall therefore aſſign and appoint, on Forfeiture of the Goods, and alſo the Value. *A. E.* § 10.

Ports and Places of landing appointed.

5——Purſuant to which Clauſes (*Art.* 3 & 4.) the Lord Lieutenant and Privy-Council did, by their Proclamation, dated the 19th of *September*, 1662, ſettle the ſeveral Ports of *Ireland*, and Places of ſhipping and landing in each as follows, *viz.*

Ports.	Places of ſhipping and landing in each Port.
Dublin	The Cuſtom-houſe Key.
Wexford	The common Key. *French*'s Key.
Roſs	The Cuſtom-houſe Key.
Waterford	The whole Key of *Waterford.*
Dungarvan	The Cuſtom-houſe Key.
Youghal	The Cuſtom-houſe Key.
Corke	The Cuſtom-houſe Key.
Kinſale	The Cuſtom-houſe Key.
Baltimore	The old Cuſtom-houſe Key. The Abbey Strand. Caſtle Strand. The Caſtle Key. Block-houſe Key. The Town Strand. The Black Rock.
Limrick	The Key of *Limrick.* The Pool.
Galway	The Cuſtom-houſe Key ; *alias*, the Town Key.
Sligo	The Lime Kiln under *Sligo* Fort. The *Moyne* under the Abbey of *Moyne.* *Balliſhannon.*
Killibeggs	The uſual Key or Place of landing.
Londonderry	The Ship Key.
Colerain	The Cuſtom-houſe Key.

Ballitra—

PORTS.

Ports.	Places of shipping and landing in each Port.
Ballitra	The Custom-house Key.
Carrickfergus	The Key of *Carrickfergus*. The Dock of *Belfast*. The River of *Larne*. The River of *Glenarme*.
Donaghadee	The Custom-house Key.
Strangford	The Key of *Strangford*. *Port-ferry*.
Dundalk and *Carlingford*	The Custom-house Key.
Drogheda	The Custom-house Key; *alias* Town Key.
* *Wicklow*	The Custom-house Key; *alias* Town Key.

In which Proclamation there is the following Paragraph, *viz.*

And we do appoint the said several Places, at the said several Ports, and no other, to be the Places for lading or landing of any Goods or Merchandizes whatsoever, to be exported out of, or imported into this Kingdom, and that it may be lawful for the Commissioners of the Customs and Excise, or any three or more of them, by Order under their Hands and Seals, to permit and suffer any Pilchards, gross Goods, or Merchandizes to be landed at such other Places as they shall think convenient and conducing to his Majesty's Profit, or to prohibit under their Hands and Seals as aforesaid, if they find it for his Majesty's Service and Profit, the lading or landing of Goods or Merchandizes at any of the before-mentioned Creeks or Places, other than the common Key of each Port, as they shall at any Time or Times hereafter see Cause, according to the Custom or Usage before the 23d of *October*, 1641, whereof all Persons concerned are to take Notice, and yield Obedience thereunto, under such Penalties as are expressed in the Act or Acts for Custom and Excise.

Commissioners may appoint such other Places for shipping or landing gross Goods as they think convenient.

Vid. Aliens, 6.
Wool, 19, 20.

* N. B. Wicklow *was made a Port since the Revolution.*

Foreign Pot Ashes, &c. to be imported Duty free.

1 POT ASHES——From and after the 1st of *August*, 1705, no Duty shall be demanded, levied, or raised, for or by Reason of importing any foreign Pot Ashes or Wood Ashes, but the same shall and may be from thenceforth freely imported into any Parts of this Kingdom Duty free, any Law, Statute, or Custom to the contrary notwithstanding. 2 *Annæ*, *cap.* 4. § 11.

Vid. Goods, 3.
Wines, 1.
PORTERS, *vid. Boatmen*, 3.
Wharfingers, 1.
PRIZAGE, *vid. Wines*, 2, 12, 16, 17.
PRIZE GOODS, *vid. Goods*, 6.
PRIZE SHIPS, *vid. Plantations*, 2, 5.
PRÆMIUMS, *vid. Corn*, 2.
Flaxseed, *per Tot.*
Popish, 2.
Sail Cloth, *per Tot.*

Protestant Strangers how to be naturalized.

1 PROTESTANT STRANGERS——All and every Person or Persons born out of your Majesty's Dominions, of the Protestant Religion, who shall at any Time hereafter, within 7 Years, (*vid. Art.* 2.) transport his or their Stocks and Families into any Part of this Kingdom, with intention that themselves and Children after them will inhabit, reside, and abide in some part thereof, shall, after his or their Arrival, with his or their Stock, &c. and after taking the Oaths of Allegiance and Supremacy, (*vid. Art.* 3.) before the Lord Chancellor, or the Lords President or Vice-Presidents of the Province of *Munster* and *Conaught* respectively, for the Time being, or any Judge in his Circuit, who are hereby authorised to administer the same to such Person, or Persons, and thereupon to certify his or their doing thereof unto his Majesty's High Court of Chancery, there to remain on Record, be deemed, adjudged, and reputed in every Respect, Condition, and Degree, to all Intents, Constructions, and Purposes, their Majesty's natural and liege Subject or Subjects of this Kingdom, as if they, and every of them, had been, or were born within this Kingdom of *Ireland*. 14 & 15 *Car.* II. *cap.* 13.

The above Act made perpetual.

2——The Statute of 14 *Car.* II. *cap.* 13, so far as it relates to the Encouragement of Protestant Strangers, other than the Clause which exempts them from Payment of Excise, is hereby revived and made perpetual. 4 *Geo.* I. *cap.* 9.

3——Provided

3——Provided that no Perſon ſhall have the Benefit of ſaid Act till he, ſhe, or they, ſhall, inſtead of the Oaths of Allegiance and Supremacy therein mention'd, take the ſeveral Oaths appointed by 3 *W. & M. cap.* II. *B.* for abrogating the Oath of Supremacy in *Ireland*, and appointing other Oaths. *Ibid.* What Oath they ſhall take.

Vid. Denizens, 1.

PRUNES——*Vid. Goods*, 3.
Wines, 1.

Q.

1 QUAKERS——From and after the laſt Day of this preſent Seſſion of Parliament, every Quaker within this Kingdom, who ſhall be, on any lawful Occaſion, to take an Oath required by Law, ſhall inſtead thereof be permitted to make his or her ſolemn Declaration or Affirmation in theſe Words following, *viz.* Quakers affirmation, to be accepted inſtead of an Oath.

" *I*, A. B. *do ſolemnly, ſincerely, and truly, declare and affirm*——— The Form.

Which ſaid ſolemn Declaration or Affirmation ſhall be adjudged and taken to be of the ſame Force and Effect to all Intents and Purpoſes, in all Courts of Juſtice and other Places where by Law an Oath is, or ſhall be, required in *Ireland*, as an Oath in the uſual Form. 9 *Geo.* II. *cap.* 16. § 2.

2——Every Perſon making ſuch ſolemn Affirmation or Declaration as aforeſaid, that ſhall be lawfully convicted of wilfully, falſly, and corruptly having declared or affirmed any Matter or Thing, which if ſworn in the uſual Form wou'd have amounted to wilful and corrupt Perjury, ſhall incur the ſame Penalties as, by the Laws of this Realm, are enacted againſt Perſons convicted of wilful and corrupt Perjury. *Ibid.* § 3. Affirming an Untruth. The Penalty.

3——No Quaker, or reputed Quaker, ſhall by Virtue of this Act be qualified or admitted to give Evidence in any criminal Cauſes, or ſerve on any Juries, or bear any Place, Office, or Employment of Truſt or Profit under the Government. *Ibid.* § 4. Shall not enjoy Places of Truſt, &c.

To affirm that they been Quakers for one Year before.

4——None ſhall be deem'd a Quaker within this Act, unleſs he, ſhe, or they ſhall affirm in the Form aforeſaid, that he, ſhe, or they, is, or are, of the Profeſſion of the People called Quakers, and hath or have been ſo for one Year then laſt paſt. *Ibid.* § 5.

Continuance.

5——This to be deem'd a publick Act, and judicially taken Notice of as ſuch by all Judges, Juſtices, and other Perſons whatſoever; and to continue in Force 11 Years, and from thence to the End of the then next Seſſion of Parliament *Ibid.* § 6, & 7.

Vid. Drawbacks, 4.

Greenwich Hoſpital, 6.

QUARTER SESSIONS, *vid. Fairs*, 1.

Collectors Acquittances good in Law.

1 QUITT RENTS——All Acquittances given by the Collectors or Receivers, duly authorized and appointed, to collect and receive the Quit Rent, Crown Rent, Compoſition, and other Rents due to the Crown, during the Time ſaid Collectors were, are, or ſhall be ſo employed, ſhall be good and valid in Law againſt the Crown, and ſhall be as good and effectual, to all Intents and Purpoſes, as an Exchequer Acquittance, duly paſſed and entred in the ſeveral Offices of the *Exchequer*. 9 *Will.* III. *cap.* 31. § 2.

Acquittances to be written on Parchment.

2——Collectors of ſaid Rents ſhall on Payment of the ſame or any Part thereof, give, and perfect to the Perſon ſo paying the ſame, a full and clear Acquittance for the Sum received, in Parchment, under his Hand, wherein ſhall be mentioned the Sum received, and for what Gales, Land, or on what Account paid. *Ibid.* § 3.

Fees.

3——Said Collectors may demand and receive the following, and no more, or other Fees, *viz.*

	l.	*s.*	*d.*
For every Acquittance for any Sum above 5 *s.* and not exceeding 20 *s.*	0	0	6
For every Sum above 20 *s.* and not exceeding 5 *l.*	0	1	0
For every Sum above 5 *l.* and not exceeding 15 *l.*	0	1	6
For every Sum above 15 *l.*	0	2	0

And in no Caſe to receive any more than 2 *s.* for any one Acquittance. *Ibid.* § 4.

One Acquittance to be given for the whole of any Perſons Lands.

4——Where one Perſon ſtands charged with the Payment of ſeveral and diſtinct Sums, in reſpect of ſeveral Parcels of their Lands and Tenements, or where the ſame is in Charge in the Name of other Perſons, not in Poſſeſſion of ſuch Lands, the ſeveral Collectors within their reſpective Diſtricts, ſhall, on Receipt of ſaid Rents, or any Part thereof, give to the Perſon ſo in Poſſeſſion, and paying as aforeſaid, one Acquittance for what he ſhall ſo pay, in which ſhall be diſtinctly mentioned as well the Lands and Tenements, as the Rent, and for what

what Gale, and by whom paid: for which one Acquittance, ſaid Collectors to receive no other or greater Fee than aforeſaid. *Ibid.* § 5.

5——Each Collector ſhall prepare every Year a Book, wherein he ſhall enter all Acquittances by him given for ſaid Rents, under his Hand, and in Preſence of the Party paying the ſame; to which Receipt ſaid Party or any other on his Behalf may ſet their Names; for every which Entry ſaid Collectors may demand and receive 2 *d.* over and above the Fees aforeſaid: Which Book ſhall by the reſpective Collectors yearly, before ſtating their Accounts, be returned under their Hands, and on Oath to the Auditor General's Office, where the ſame ſhall be kept, not only as a Charge on the Collectors, but as a Diſcharge to the Subject for all Sums thereby appearing to be paid as aforeſaid. *Ibid.* § *Ibid.* Two Penny Book to be kept by each Collector.

R.

RAISINS, *vid. Goods*, 3.
Wines 1.

1 RAPE——OYL——No more Duty to be taken for any Rape Oyl made in this Kingdom which ſhall be exported out of the ſame than 4 *s. per* Tun, and ſo *pro Rata*. 2 *Annæ, cap.* 7. § 2. Duty on Rape Oyl exported.

2——SEED——For every Quarter of Rape Seed containing eight Buſhels, to be exported out of this Kingdom, to be paid 6 *d.* for Cuſtom, and no more, and ſo in proportion. *Ibid.* § 1. Duty on Rape Seed.

3——Theſe Duties to be raiſed according to the Act of Tonnage and Poundage, 14 & 15 *C.* II. *cap.* 9. *Ibid.* § 3.

N. B. *By* 6 Annæ, cap. 12. *this Act is made perpetual.*

RATES Inwards. *Vid. Exciſe*, 1, 2, 3
Goods, 8, 9, 18, 19, 20.
——Outwards, *Vid. Goods*, 8.
——New, *Vid. Pa.*
REGISTER of Seizures—*Vid. Seizures* 2, 4, 5, 6.
REPAYMENTS by Debentures, *vid. Drawbacks, per Tot.*
——By Certificates of Damage, *vid. Abatement*, 1, 2.
Wines, 10, 11.

Rescue.

Penalty on Persons assaulting Officers in the Execution of their Duty, &c.

REPLEVIN, *vid. Distress*, 5.

1 RESCUE—If any Person whatsoever, shall unlawfully assault, or beat any Revenue Officer, or his Assistant in the due seizing, or securing any exciseable Goods, which he shall have reasonable Cause to suspect to be liable to Seizure, or by Force, or Violence, rescue or carry away any such Goods after legal Seizure as aforesaid, or shall at, or after such Seizure, destroy, or damage said Goods, or any Part of them; every Person so offending, being thereof convicted, shall for the first Offence, forfeit 100 *l.* and upon Failure of Payment, suffer twelve Months Imprisonment, and for the second Offence be transported to some of his Majesty's Plantations in *America* for 7 Years. 12 *Geo.* I. *cap.* 2. § 15.

Penalty on Runners, their Aiders, &c.

2——Every Person, that shall import any Exciseable Goods into this Kingdom in a clandestine and fraudulent Manner, without paying his Majesty's Custom and Excise, and every Master, Mariner and other Person whatsoever, that shall be aiding, or assisting in the Importation of any such Goods, or shall unlawfully assault, or beat any Officer or his Assistants in the due Execution of their Offices, and prevent their seizing, securing or carrying to the next Office of Excise any exciseable, Goods which he shall seize, or shall by Force rescue or carry away, or procure to be rescued or carryed away, such Goods or any Part of them, such Offender being thereof lawfully convicted by Verdict or Confession, shall for the first Offence, suffer three Years Imprisonment, and also forfeit 100 *l. sterl.* over and above the Penalties such Offender is already subject to, by any Law now in being; and for the second Offence being thereof convicted as aforesaid, shall be transported to some of his Majesty's Plantations in *America* for seven Years. 5 *Geo.* II. *cap.* 3. § 13.

Returning from Transportation, Felony.

3——If any Person transported, pursuant to this Act, shall at any time within seven Years, after such Transportation, be found in this Kingdom, not being licenced thereto, by his Majesty under his Privy Seal, or by the chief Governor or Governors of this Kingdom for the Time being, such Person shall suffer as a Felon without Benefit of Clergy, and may be tryed in any County where taken. *Ibid.* § *Ibid.*

Officers may enter the Shop, &c. of any Retailer of Spirits or Tobacco.

1 RETAILERS Any Officer may enter, in the Day time, into the Shop, Out-House, Room, or Ware-House of any Shop-keeper, or other Person, selling foreign Spirits, or Tobacco by Retail, and take an Account from Time to Time of all such Spirits and Tobacco, as shall be found in his Possession, Shop, &c. and make a just return thereof, under his Hand in such Manner, as Accounts are directed to be taken and Returns made of Beer

Beer, *&c.* belonging to any common Brewer, *&c.* by the Act of Excise. *Ibid.* § 10.

2——No Person to be deem'd a Retailer of Tobacco or Spirits, within this Act, but such as sell Brandy, or other foreign Spirits in Quantities under one Gallon, and Tobacco, under the Quantity of three Hundred weight. *Ibid.* § *Ibid.* Who shall be deem'd Retailers.

3——Such Retailer, refusing, or hindering any such Officer, to enter into his Shop, *&c.* or other Places belonging to him, to take Account as aforesaid, shall forfeit 50 *l.* to be recovered and distributed as directed by the Act of Excise. *Ibid.* § 11 & 12. Retailers refusing or hindering Officers, to forfeit 50 *l.*

vid. Ale-House Keepers, per Tot.
Entries, 10, 11.
Excise, 5, 6.
Licence, per Tot.

RICE—*Vid. Plantations*, 12.

ROCK SALT, *vid. Salt*, 2.

ROSIN, *vid. Goods*, 3.
Wines, 1.

RUSSIA GOODS, *vid. Goods*, 3.
Wines, 1.

RUM, *vid. Spirits per Tot. Plantations*, 14, *&c.*

S.

1 SAIL CLOTH—Any Person, who shall export any good Sail Cloth, well and sufficiently made, to any Part beyond Seas, within 10 Years, from the 24th of *December*, 1716. shall receive as a Præmium for every Yard of Sail Cloath, made of sound and good Hemp of 10 *d. per* Yard Value, and under 14*d.* so exported, 2*d.* and for every Yard of Main Sail, or course Canvas, made in Imitation of *Holland* Duck, of the Value of 14 *d. per* Yard, or upwards, so exported, 4 *d.* to be paid by such Officers, and in such manner as Drawbacks, are usually paid; the Exporter, or any other Person or Persons first making Oath, that the said Cloth is, to the best of his Knowledge and Belief, made of Hemp of the Growth of this Kingdom, and that such Sail Cloth, was never before exported, nor any Debenture issued out, or Præmium paid for the same. 2 *Geo.* I. *cap.* 13. § 7. Præmium on Sail Cloth exported. The Exporter's Oath.

N. B. *The*

Continuance

N. B. *The Præmium of* 2 d. *for the Cheaper, and* 4 d. *for the Main Sail Canvas, was continued for* 8 *Years longer, by* 10 Geo. I. cap. 2. *and is further continued to the* 25*th of* December, 1744. *by* 7 Geo. II. cap. 10.

The Value of ſuch Sail Cloth how to be aſcertained.

2——The Commiſſioners in the Port of *Dublin*, and any two, or more principal Officers of the Cuſtom-Houſe in all the other Ports (whereof the Collector to be always one) are to chooſe two indifferent Perſons moſt experienced in the Value of ſuch Cloth to be exported, that can be got, who on viewing the ſame, are to certify and declare on Oath, what the reſpective Value of ſuch Cloth to be exported is, and if ſuch Perſons ſhall certify the Value of ſuch Cloth as aforeſaid, then the ſaid Præmium to be paid. 2 *Geo.* I. *cap.* 13. § 8.

No Præmium to be granted for Sail Cloth unleſs in whole Pieces.

3——From and after the firſt Day of *May*, 1736. No Perſon whatſoever, ſhall be intituled to any Præmium for any Canvas, or Sail Cloth made into Sails, or for any Canvas, or Sail Cloth whatſoever, other than ſuch Sail Cloths, as ſhall be produced to the proper Officer of the Cuſtom Houſe, at the reſpective Ports, in one whole, or intire Bolt, or Piece, containing 36 Yards at the leaſt, which ſhall then be cut thro' the Middle, by the Officers before whom it is produced, who are hereby required and authorized to cut the ſame, any thing in 2 *Geo.* I. *cap.* 13. 10. *Geo.* I. *cap.* 2. & 7 *Geo.* II. *cap.* 10. to the contrary notwithſtanding. 9 *Geo.* II. *cap.* 4 § 3.

Præmium to be given for Sail Cloth entred for home Conſumption.

4——From ſaid 1ſt of *May*, 1736. The ſame Præmiums ſhall be given, in the ſame Manner, for the ſame Term of Years, and under the ſame Conditions and Limitations for all Canvas, or Sail Cloth, made in this Kingdom of *Iriſh* Hemp, which ſhall be entred at any Cuſtom-Houſe of this Kingdom, for home Conſumption, as by this and ſaid recited Acts are given for Sail Cloth exported, which Entries, the proper Officers of the ſeveral Cuſtom Houſes of this Kingdom, are hereby required to make. *Ibid.* § 4.

Vid. Linen per Tot. Callico, 5.

Foreign Sails if Run, are forfeited to the Informer.

1 SAILS—All new Sails (except for the uſe of the Ship) made of foreign Sail Cloth, found on board any Ship or Boat, ſhall be liable to the ſame Duty as if in Pieces; and if ſuch Sails be landed or put on board any other Ship or Boat, before payment of ſaid Duty, the ſame ſhall be forfeited to the Perſon, who ſhall inform the Commiſſioners, or Sub-Commiſſioners

ers thereof, who may examine and condemn the ſame, as directed in the Act of Exciſe, with the like Liberty of Appeal. 6 *Geo.* 1. *cap.* 7. § 9.

1 SALT—All white Salt imported, to pay Duty by Weight, and not by Meaſure, *viz.* 56 Pounds to be accounted a Buſhel, and the ſame Duty to be paid for every 56 Pound of white Salt as is now payable for a Buſhel. 2 *Annæ, cap.* 14, § 15. White Salt to pay Duty by weight.

N. B. *This made Perpetual by* 6 *Annæ, cap.* 12.

2——The Sum of 12 *d. per* Tun, and no more, ſhall be paid to the Crown for every Tun of Rock Salt imported from and after the 24th of June, 1709, in lieu of all other Duties heretofore, payable thereout, to be levyed according to the Act of Exciſe. 8 *Annæ, cap.* 2. § 4 & 5. Duty on Rock Salt.

Vid. Goods, 3. *Plantations*, 9. *Wines*, 1.

1 SCOTLAND—All Subjects of the united Kingdom of *Great Britain*, ſhall, from and after the Union, have full Freedom and Intercourſe of Trade and Navigation, to and from any Port or Place, within ſaid united Kingdom, and the Dominions and Plantations thereunto belonging, and that there be a Communication of all other Rights, Priviledges, and Advantages which do, or may belong to the Subjects of either Kingdom, except where it is otherwiſe expreſly agreed in theſe Articles. 5 *Annæ cap.* 8 *Art.* 4. *B.* All Subjects of *Great Britain* to have the ſame Freedom of Trade, &c.

2——All Parts of the ſaid united Kingdom, for ever, from and after the Union, ſhall have the ſame Allowances, Encouragements and Drawbacks, and be under the ſame Prohibitions, Reſtrictions, and Regulations of Trade, and liable to the ſame Cuſtoms and Duties on Import and Export. *Ibid. Art.* 5.

SEA-MEN. *Vid Boatmen, per Tot.*
Engliſh, 1, 2.
Mariners per Tot.
Maſters, 8.
Merchants, 1.
Reſcue per Tot.
Wool, 9, 11, 31

1 SEIZURES—All Goods which ſhall be ſeized, or ſtayed, ſhall preſently after ſuch Seizure, or ſtay, be delivered into the Charge of the Ware-Houſe Keeper, at the Cuſtom-Houſe of the Port where ſtayed or ſeized, there to remain till ſufficient Warrant be brought for Diſcharge of the ſame. *A. C. Rule*, 37. Goods ſeized to be lodg'd in the Stores.

SEIZURES.

Officers making Seizures, to acquaint the Commissioners, &c.

2——Officers making any Seizure, shall forthwith acquaint the Commissioners of the Customs; and also certify the same to the Register of Seizures in the Port of *Dublin*, with the Quantity and Quality of the Goods so seized, with such other Circumstances as are fit to be known for exhibiting Informations in the Exchequer against the same. *Ibid. Rule* 38.

Not to compound without Licence.

3——No Officer, or other Person shall make Composition or Agreement for the Seizure, or Forfeiture of any Goods, without Licence out of the Court of *Exchequer*, or other lawful Warrant first obtained. *Ibid. Rule* 39.

Licences, &c. to be entred with the Register of Seizures.

4——All Licences, Compositions, Fines, Recoveries, Warrants, Orders and other Discharges to be had, made, or granted for, or upon the aforesaid Seizures and Informations are to be entred with the Register aforesaid, and the Money thereupon due to the use of his Majesty, to be paid to the Collectors of the respective Ports. *Ibid. Rule*, 40.

Appraisements.

5——All Appraisements of Goods seized are to be delivered to the Register aforesaid, before they be returned into the Exchequer to be by him examined and entred; and if the Goods be too much undervalued, said Register is to make Stay thereof, and to acquaint some of the Barons of the *Exchequer* therewith, that a new Appraisement may be made. *Ibid. Rule*, 41.

Informations, &c. to be entred with the Register of Seizures.

6——For the avoiding of Fraudulent Composition, no Action or Information to be exhibited, or proceeded in against any Goods seized, till such Seizures be registred, and entred with the Register of Seizures in the Port of *Dublin*, and certified by him, to be so entred and registred, and till such Goods be secured in his Majesty's Stores at the respective Ports as aforesaid. *A. C.* § 23.

Commissioners on any neglect or Delay in the Prosecutor may appoint another.

7——And in Case the Commissioners of the Customs shall apprehend any Neglect or Delay in any Person to sue for, or prosecute in any Action, or Information as aforesaid, said Commissioners may appoint any other Person they think fit to prosecute; who shall be and is hereby declared to be the true, proper and lawful Prosecutor or Seizor to all Intents and Purposes, and to whom the Moiety of said Seizures shall be due and payable, and to no other. *Ibid.* § *Ibid.*

N. B. *The foregoing Regulations relate to Prosecutions in the* Exchequer, *on Breaches of the Act of Customs; the following Articles regulate the Proceedings on Breaches of the Excise Act before the Commissioners,* &c. *of Excise.*

8——Excise

SEIZURES.

8——Excise Officers have full Power and Authority by Night or Day to enter all Ships, Gabbards, Hoys, Barks, Bottoms, or other Boats, or Vessels whatsoever, also by Day, to enter all Houses, Cellars, Vaults, Shops, Ware-Houses, *&c.* or other Places belonging to any Person whatsoever, to search for any exciseable Goods either put on board any Vessel, or taken out, or carried, or intended to be carried away, without due Entry and payment of Excise; and said Goods, as well as all other exciseable Goods, which they shall meet, or discover to be carrying, or conveying by Land or Water, at unlawful Hours, or before due Entry on Payment for the same, or which shall be landed, or attempted to be landed at any unlawful Place, to seize, attach, carry away and put into safe Custody, at the Office of Excise next adjoining. *A. E.* § 53. Excise Officers have Power to seize Goods, &c.

9——In Case the Goods so seized, shall not be claimed by the true and lawful Proprietor, or by one deputed under his, or their Hands, within 21 Days after Seizure, the said Goods shall be absolutely forfeited and confiscated. *A. E.* § 54. Goods not claimed in 21 Days, are forfeited.

10——In Case such Goods be claimed within the Time aforesaid, and the Owner, or Claimer, shall not make it appear to the Commissioners of Excise, their Sub-Commissioners, or Collectors respectively, or unto the major Part of them, or either of them, that said Goods so seized, have been duely entred and landed at a lawful Time and Place, or that Licence has been obtained for doing thereof, then said Goods shall likewise be forfeited. *Ibid.* § 55. Claimed, and no sufficient Proof made of the Duty being paid, are forfeited.

11——If any Goods be seized, and shall not be claimed, or cleared in 21 Days after, the Commissioners, their Sub-Commissioners and Collectors respectively, appointing a general Day of Sale, and giving publick Notice thereof, shall cause said Goods to be appraised by two sworn Officers, or others, and afterwards sell the same by the Candle to the Person bidding, or giving most for the same, and all such Sales, shall be good in Law to the Buyers. *Ibid.* § 71. Not claimed or cleared in 21 Days, to be Sold.

Vid. Commissioners of Excise, 15.
Hops, 2.
Informers, per Tot.
Land Carriages, 1.
Officers, 1, 2, 3, 8.
Plantations, 1, 14.
Rescue, 1, 2.
Sails, 1.
Spirits, 1.
Tobacco, 6.
Wool, 3, 14.

SHEEP—

Penalty on Persons exporting any live Sheep, &c.

SHEEP—None shall ship any kind of live Sheep, or Lambs out of *England*, *Wales*, *Ireland*, or any of the *Queen*'s Dominions, on Pain that such Person, his Aiders, Abbettors, *&c.* so offending, shall for the first Offence, forfeit all his Goods, one Moiety to the Crown, the other to the Informer; and shall farther suffer a Year's Imprisonment without Bail; and at the Year's End, shall in the open Market, on some Market Day, have his left Hand cut off, and to be nailed up in the openest Place of such Market; and for the second Offence, shall suffer Death as a Felon. Said Offences to be heard and determined by the Justices of *Oyer* and *Terminer*, Goal Delivery and Justices of the Peace. 8 *Eliz. cap.* 3. § 1, 2, 4. *B.*

Vid. Wool, 1, 2, 3, 4, 5, 8.

SHERIFFS, *vid. Distress*, 4, 5

Justices of the Peace, 1.

Ships, 5.

1 SHIPS—No Owner shall lose his Ship for a small thing put therein not customed, without his Knowledge. 38 *Edw.* III. *cap.* 8. *B.*

English Merchants to freight in *English* Ships.

2——*English* Merchants shall freight, within the Realm, in *English* Ships, and not in Ships of Strangers, so as the Owners of such *English* Ships take reasonable for their Freight. 6 *Rich.* II. *cap.* 8. *B.*

Foreign built Ships, belonging to *English*, to be registred.

3——No Foreign built Ship or Vessel whatsoever, shall be deem'd, or pass as a Ship to *Great Britain*, or *Ireland*, belonging, or enjoy the Privilege of such a Ship, till the Persons claiming said Ship to be theirs, shall make appear to the chief Officers of the Customs in the Port next to the Place of their Abode, that they are not Aliens, and shall have taken on Oath before such chief Officers, that such Ship or Vessel was *bonâ fide*, and without Fraud by them bought for a valuable Consideration, expressing the Sum, as also, the Time, Place, and Persons from whom bought, and who are Part Owners (if any) all which Part Owners, shall be liable to take said Oath as aforesaid; and that no Foreigner, directly, or indirectly hath any Part, Share, or Interest therein; and upon such Oath, said Owners, shall receive a Certificate under Hand and Seal of said chief Officers, whereby such Ship, or Vessel may for the future pass and be deem'd as a Ship belonging to said Port, and enjoy the Privilege of such a Ship or Vessel, and said Officers, shall keep a Register of all such Certificates by them given in *Ireland*, together with the Names of the Persons from whom bought, and the Sum paid for her; and also the Names of the Part Owners, if any such be. *A. N.* § 10.

Oath to be made of the Property.

4——And if any Officer of the Customs shall allow the Privilege of an *English*, or *Irish* Ship to any Foreign built Vessel, till such Certificate be before them produced, or such Proof and Oath before them taken; or to any *English* or Foreign built Ship till Examination, whether the Master and three Fourths of the Mariners be *English*; or shall allow to any Foreign built Ship bringing in Commodities of the Growth of the Country where it was built, the Privilege by this Act to such Ship given, till Examination and Proof, whether it be of the built of that Country, and that the Master and three Fourths of the Mariners are of that Country; such Officer of the Customs shall for the first Offence be put out of his Place. *Ibid.* § 11.

Penalty on Officers allowing the Privilege of an *English* Ship to any foreign built Vessel.

5——In *Distress*—The Sheriffs, Justices of the Peace, and also all Mayors, Bailiffs and other Head Officers of Corporations and Port Towns near the Sea, and all Constables, Head-boroughs, Tything-men and Officers of the Customs, in all and every such Places, shall on Application by, or on behalf of any Commander, chief Officer, Owners, or Freighters of any Ship being, or in danger of being stranded, are impowered and required to command the Constables of the several Ports within this Kingdom nearest to the Coast, where such Ship shall be in Danger as aforesaid, to summon and call together as many Men, as shall be thought Necessary, to the Assistance and for Preservation of such Ship and her Cargoe; and if there be any Ship or Vessel, belonging to his Majesty or any of his Subjects, riding near the Place, where such Vessel shall be in Danger, the Officers of the Customs and Constables above mentioned, or any of them, are impowered and required to demand of the superior Officer of such Ships, so riding at Anchor, as aforesaid, Assistance of their Boats, and such Hands as they can conveniently spare for the Service and Preservation of said Vessel so in Distress; and in Case such superior Officer shall refuse, or neglect to give such Assistance, he shall forfeit 100 *l.* to be recovered by the Superior of the Ship in Distress, together with Costs of Suit, in any of her Majesty's Courts of Record, by Action of Debt, &c. 4 *Geo.* I. *cap.* 4. § 4.

Sheriffs, Justices of the Peace, &c. may summon Men to assist Ships in Distress.

Commanders of Ships riding at Anchor near the Place, are required to give Assistance or forfeit 100 *l.*

6——Said Collectors of the Customs, and all others acting or imployed in preserving any such Ship in Distress, or her Cargoe, shall within thirty Days after the Service performed, be paid a reasonable Reward for the same by the Commander, Mariners, Merchant, or Owners of the Ship, or Goods so saved; and in Default thereof, said Ship or Goods shall remain in Custody of such Officer of the Customs or his Deputy, 'till all Charges shall be paid, and 'till all the said Persons so imployed shall be reasonably gratified for their said Assistance and Trouble, or good

Persons assisting, to be allowed a reasonable reward for Salvage, to be paid in 30 Days, or the Ship, &c. to be detained.

Security given for that Purpoſe to the Satisfaction of all Parties, that are to receive the ſame; and in Caſe after ſuch Salvage, the Perſons concerned in, or for ſuch Veſſel or Goods ſo ſaved, ſhall diſagree with ſaid Officer of the Cuſtoms, or his Deputy, touching the Monies deſerved by any of the Perſons ſo employed as aforeſaid, the Perſons ſo concerned, and the ſaid Officer of the Cuſtoms or his Deputy may nominate two, or more neighbouring Juſtices of the Peace, who ſhall adjuſt the *Quantum* to be paid to the ſeveral Perſons acting, or imployed in ſaid Salvage, and ſuch Adjuſtments ſhall be binding to all Parties, and the Perſons concerned for the Ship or Cargoe ſo ſaved, ſhall pay the ſame down, or give good Security for it, before the Goods be delivered. And if no Perſon appear to claim all, or any the Goods ſo ſaved, the chief Officer of the Cuſtoms of the neareſt Port, ſhall apply to two or more of the neareſt Juſtices of the Peace, who ſhall put him, or ſome other reſponſible Perſon, in Poſſeſſion of ſaid Goods, taking an Account thereof in Writing, to be ſigned by ſaid Officer; and if the Goods be not legally claimed by the right Owner within 12 Months, then publick Sale to be made thereof, and if periſhable Goods, forthwith to be ſold, and after all Charges deducted, *(Vid.* Goods, *Art.* 26. *where it directs that Goods ſaved, ſhall be liable to pay Duty)* the reſidue of the Monies ariſing by ſuch Sale, with a fair and juſt Account of the Whole, ſhall be tranſmitted to the *Exchequer*, there to remain for the Benefit of the Owner when appearing, who on *Affidavit* or other Proof of his or their Property, to the Satisfaction of one of the Barons of ſaid Court, ſhall on his Order, receive the ſame out of the *Exchequer*. *Ibid.* § 5.

On any diſagreement, the Collector may nominate two neighbouring Juſtices, who ſhall determine the ſame.

How to proceed where none claims the Goods.

Perſons coming on board, without leave, may be repelled by Force. Moleſting the Aſſiſtants, or defacing the Marks of Goods.

7——If any Perſon whatſoever, beſides thoſe impowered by ſaid Officer of the Cuſtoms or his Deputy and the Conſtables as aforeſaid, ſhall enter or endeavour to enter on board ſuch Ship without leave of the Commander, or of ſaid Officer of the Cuſtoms, *&c.* or ſome of them; or if any Perſon ſhall moleſt or hinder them or any of them in ſaving ſaid Ship or Goods, or endeavour ſo to do, or ſhall deface the Marks of any ſuch Goods, when ſaved, before the ſame be taken down in a Book, provided for that Purpoſe, by the Commander and firſt Officer of the Cuſtoms as aforeſaid, ſuch Perſon ſhall, within 20 Days, make double Satisfaction to the Party grieved, at the Diſcretion of the two next Juſtices of the Peace, or in Default thereof ſhall be ſent to the next Houſe of Correction, to continue, and be imployed in hard Labour for 12 Months, and the Commander of ſuch Veſſel in Diſtreſs, or ſaid Officer of the Cuſtoms, or Conſtables on board, may repel by Force any ſuch Perſons as ſhall without ſuch Leave, or Conſent as aforeſaid,

The Penalty

preſs

preſs on board ſaid Ship or Veſſel ſo in Diſtreſs, and thereby moleſt them in the Preſervation thereof. *Ibid.* § 6 & 7.

8——If any Goods ſhall be found on any Perſon, that were ſtolen or carried off from any ſuch Veſſel in Diſtreſs, ſuch Perſon ſhall on Demand, deliver the ſame to the Owner, or to ſuch Perſon by ſuch Owner authorized to receive the ſame, or in Default thereof, ſhall be liable to pay treble the Value, to be recovered by ſuch Owner in an Action at Law, to be brought for the ſame. *Ibid.* § 8. Stolen Goods to be reſtor'd.

9——Perſons making, or aſſiſting in making any Hole in any Veſſel in Diſtreſs, or ſtealing, or aiding, or abetting in the ſtealing of any Pump belonging to any ſuch Veſſel, or wilfully doing any thing tending to the immediate Loſs or Deſtruction of ſuch Veſſel, or puting forth any falſe or treacherous Lanthorns, Lights, or Fires, with Intention to ſubject any Ship to Danger, or Ship wreck, ſhall be guilty of Felony, without Benefit of Clergy. *Ibid.* § 9 & 10. Stealing any Pump, &c. Felony.

10——Perſons ſued for any thing done in purſuance of this Act, may plead the general Iſſue, and give this Act and the ſpecial Matter in Evidence, and if the Plaintiff ſhall become Non-ſuit, &c. the Defendant ſhall recover full Coſts; this Act ſhall be taken and allow'd in all Courts, as a publick Act, and all Judges and Juſtices are to take Notice of it as ſuch. *Ibid.* § 11. General iſſue. Publick Act.

11——If any Officer of the Cuſtoms, or his Deputy, ſo impowered as above, ſhall by Fraud, or wilful Neglect, abuſe his ſaid Truſt, ſuch Officer, or his Deputy, being thereof legally convicted, ſhall reſpectively forfeit treble Damages, to the Party grieved, to be recovered by Action in any Court of Record, and ſhall from thenceforth, be fully diſabled and render'd incapable of the ſame, or any other Imployment in the Cuſtoms. *Ibid.* § 12. Fraudulent Officers to forfeit treble Damages and loſe their Employments.

12——This Act to take Effect from the 25th of *December*, 1717, and ſhall every Year publickly be read in full Market, on the Market Day next preceding *Michaelmas* Day, in the publick Market Place of every Market Town within 5 Miles of the Sea, by the Mayor, or chief Magiſtrate of every ſuch Market Town, or ſome other Perſon by him appointed, and where there is no ſuch Mayor or chief Magiſtrate, then by the Clerk of the Market, or ſome other Perſon by him appointed; and in Default thereof, ſuch Mayor, chief Magiſtrate, or Clerk of the Market, ſhall forfeit 40 *s.* for every ſuch Offence, to be recovered by Civil Bill by the Party, who ſhall firſt ſue for the ſame. *Ibid.* 13. This Act to be read publickly.

A saving for Flotsam, &c.

13——This Act shall not extend to deprive, or prejudice the Crown, or any claiming under the Crown, or any Patentee, or Lord of any Manour, or other Persons whatsoever, of any Right, or Claim to Wrecks, or any Goods that shall be *Jetsam*, *Flotsam*, or *Lagan*, but their respective Rights, shall be as amply enjoyed, as if this act had not been made. *Ibid.* § 14.

Masters wilfully destroying Ships, to suffer Death.

14——If any Owner of, or Captain, Master, Mariner, or other Officer belonging to any Ship, shall after the 24th of *June*, 1718. wilfully cast away, burn, or otherwise destroy, the Ship of which he is Owner, or to which he belongeth, or any way direct, or procure the same, to be done to the prejudice of the Insurers, or any Merchant that shall load Goods therein, he shall suffer Death. 4 *Geo.* I. *cap.* 12. § 3 *B.*

Masters of Ships hovering within two Leagues of the Shore to give Bond.

15——*Hovering*—From and after the first of *August*, 1720. Where any Ship or Vessel of the Burthen of 50 Tons or under, laden with Tobacco, Brandy, Spirits, or other customable, or prohibited Goods, shall be found at Anchor, or hovering on the Coasts of *Ireland*, within two Leagues of shore, and not proceeding on her Voyage, Wind and Weather permitting; any Officer of the Customs of that Kingdom, may go on board such Vessel, and take an Account of the Lading, and demand and take Security from the Master or Commander by his own Bond, to the use of his Majesty, in a Sum treble the Value of the Goods on board, that such Ship or Vessel (as soon as Wind and Weather and the Condition of such Ship doth allow) shall and will proceed regularly on such Voyage, and shall not land such Goods (except Wool lawfully licenced) but in some Foreign Port; and if such Master, or Commander shall upon such Demand, refuse to enter into such Bond, or having entred into Bond shall not depart on such Voyage as soon as Wind and Weather, *&c.* shall permit, unless suffered to make a longer Stay by the Collector (or other principal Officer in his Absence) of such Port, where such Vessel shall be, not exceeding 20 Days; in either of said Cases any Officer of the Customs, by Direction of the Collector, or other principal Officer aforesaid, may take out all the Goods on board such Vessel, and forthwith bring and secure the same on Shore, and if said Goods are customable, all Duties shall be paid for the same; and as concerning Wool, or any prohibited Goods, or goods liable to Seizure, which may be found on board such Ships at the Time of their unlading, the same are hereby declared subject to Forfeiture, and may be prosecuted, as also the Vessel, if liable to Condemnation. 6 *Geo.* I. *cap.* 21 § 62 *B.*

Refusing Bond, &c. the Goods to be brought on shore and the Duty to be paid.

Prohibited, Goods found therein to be forfeited.

16——Provided

SHIPS *hovering.*

16——Provided that after such Goods are brought on Shore, and Bonds, how secured, such Bonds so given as aforesaid, shall be void, and delivered up without any Fee for taking or delivering up the same; such Bond not being otherwise discharged, shall on a proper Certificate, under the common Seal of the chief Magistrate of any Place beyond Seas, or under the Hands and Seals of two known *British* or *Irish* Merchants upon the Place, that such Goods were there landed, or upon credible Proof that the same were taken by Enemies, or perished at Sea, (the Examination and Proof thereof being left to the Judgment of the Commissioners of the Customs in *Ireland*,) shall be vacated and discharged. *Ibid.* § 64. to be discharged.

17——Persons sued for any thing done in pursuance of this Act may plead the General Issue, *&c.* and if a Verdict shall pass for the Defendant, *&c.* such Defendant to have full Costs. *Ibid.* § 66. General Issue.

Vid. Ballast, per Tot.
Boats, per Tot.
Commissioners of Customs, 4.
Corn, 2.
East India, 1.
Edy-stone, per Tot.
English, 2.
Goods, 1, 2, 3, 4, 5, 7, 15, 21, 22, 25, 26, 28, *&c.*
Greenwich, 1, 2.
Hops, 1.
Isleman, 1, 2.
Linen, 3, 4, 5.
Masters, per Tot.
Merchants, per Tot.
Officers, 1, 2, 16, 17, 18, 19, 20, 21.
Packet-boats, 1.
Plantations, 1, 2, *&c. to* 14, 17, 21.
Popish, 1.
Skerries, per Tot.
Timber, 2
Wines, 1, 8.
Wool, 1, 3, 4, 5, 6, 8, 9, 10, 11, 14, 15, 20, 30, 31, 32.
Wreck, 1.

1 SKERRIES LIGHT-HOUSE—The Benefit of a Patent granted 13 *Annæ Reginæ*, to *William Trench*, Esq; of the Light-house of *Skerries* for 60 Years from the Date thereof, with all the Powers, Liberties, Privileges, Authorities, and Duties thereby granted, and the said Light-house, and all other Rights, *&c.* therewith occupied and enjoyed, are hereby A Confirmation of the Patent for *Skerries* Light-house.

declared to be firm, valid, and effectual, to all Intents and Purposes whatsoever, and the same are and shall be valid and have Continuance after the Expiration of said 60 Years, (thereby granted to said *William Trench*, Esq; his Executors, &c.) for ever, and shall be fully and absolutely vested in *Sutton Morgan*, Clerk, his Heirs and Assigns. 3 *Geo.* II. *cap.* 36. § 1. *B.*

Vested in *Sutton Morgan.*

Rates on Ships.

2——From and after the 24th of *June*, 1730, said *Sutton Morgan*, his Heirs, &c. are impowered to demand, collect, receive, and take of, and from, the Masters and Owners of every Ship, Hoy, Bark, Crayer, Catch, Vessel, or Bottom, passing, crossing, or sailing in or through St. *George*'s Channel by *Holyhead*, or *Wicklow*, to, or from, any foreign Port or Place, or which shall pass or cross the said Channel to, or from, any Port, Creek, or Place in *Great Britain*, Southward of *Holyhead*, from or to *Wicklow*, or any Port, Creek, or Place, Northward thereof, in the Kingdom of *Ireland*, or that shall pass, cross, or sail from any Port, Creek, or Place, and sail between *Holyhead* and the *Calf of Man*, or any Way in St. *George*'s Channel to the Southward of *Dublin*, and likewise from all Coasters passing to or from any Port, Creek, or Place in *Great Britain*, North of *Holyhead*, from, or to any other Port, Creek, or Place South thereof, the Sum of 1 *d. per* Tun coming into, and 1 *d per* Tun going out of said Ports, Places, Creeks, or Harbours in *Great Britain* or *Ireland*, as aforesaid, and double such Duties for any foreign Ship, Vessel, or Bottom, passing, crossing, or sailing in the like Manner, according to their respective Burthens. *Ibid.* § 2.

1 *d. per* Tun in, and 1 *d. per* Tun out.

Aliens to pay double.

Coal Ships how to pay.

3——Ships loaden with Coals in *Great Britain*, North of *Liverpoole*, for *Ireland*, or the greatest Part of their Loading being Coals, and crossing or passing in Manner aforesaid, shall only pay for one Voyage in every Year from *Great Britain* to *Ireland*, and for one Voyage from *Ireland* to *Great Britain*, notwithstanding they make several Voyages in said Year to, and from *Ireland*, in carrying on the Coal Trade, the same to be paid the first Voyage yearly after the 24th of *June*, 1730, before clearing out of the Custom-houses either in *Great Britain* or *Ireland*: And the Post-master General to pay 50 *l. per Annum* for the Packets. *Ibid.* § 3 & 4.

Goods may be seized for Non-payment.

4——In Case any Owner or Commander of any Ship, &c. chargeable with said Duties, shall refuse to pay the same; the said *Sutton Morgan*, his Heirs and Assigns, his, or their Deputy or Deputies, may seize, take, and detain, any Goods or Merchandizes, Guns, Tackle, Furniture, and Apparel, of or belonging to any Masters or Owners of such Ship, &c. and the same

same to detain and keep, till he or they be satisfied and paid the said Duties and every of them; and in Case of any Neglect or Delay in Payment of said Duties for 3 Days after such seizing, &c. said *Sutton Morgan*, his Heirs, &c. his or their Deputy or Deputies, Receiver or Receivers of said Duties, or any of them, may cause the same to be appraised by two or more sufficient Persons, or sworn Appraisers, and afterwards to sell the Goods so taken and appraised, and therewith satisfy him or themselves for said Duties and Charge of seizing, &c. rendering the Party the Overplus (if any). *Ibid.* § 5. And if not redeemed in 3 Days may be sold.

5——Ships of War are not chargeable with these Duties. *Ibid.* § 6. Ships of War.

6——If any Person be sued for any thing done in pursuance of this Act, the Action shall be laid in the respective County, whether in *Great Britain* or *Ireland*, where the Act was done, and not elsewhere; and the Defendant may plead the General Issue, and give this Act and the special Matter in Evidence, that the same was done in pursuance and by Authority of this Act; and if it appear that such Action shall be brought in any other County than where said Act was done, the Jury shall find for the Defendant; and upon such Verdict, or if the Plaintiff be non-suited, &c. the Defendant shall recover full Costs. *Ibid.* § 8. General Issue.

7——This shall be taken as a publick Act. *Ibid.* § *ult.*

N. B. *By said Patent, confirmed by this Act, the* Patentee *has full Power and Authority to ask, demand, collect, levy, and receive said Duty in all, and every, or any Custom-houses, Castles, Forts, Harbours, Roads, Creeks, Ports, and Bays, when the said Ships, or other Bottoms, or Vessels whatsoever, shall harbour, put in, or cast Anchor, whether the same be there laden, or not. And all and every the* Customers, Collectors, Comptrollers, Surveyors, Searchers, Waiters, *and their and every of their* Deputies *and* Clerks *respectively, in all and every Ports and Creeks within her Majesty's Dominions, and all Captains, Majors, Lieutenants, and other Officers belonging to any Forts and Castles, and also all Wardens, Portreves, and Keepers of any Ports, Roads, Harbours, and Havens, and all Whafingers, Porters, and Labourers, belonging to the Water-side, and all other Officers of the* Customs *in all, every, or any Ports, Harbours, Roads, Creeks, Havens, and Places within the Queen's Dominions, are strictly charged and commanded, that*

neither they, nor any of them, do, or shall take, or receive, any Entry *or* Cocket, *or give or make any* Permit *or* Tranſires, *or certify any* Cocket, *return any* Victualling-Bill, *or diſcharge or permit any* Goods *or* Stores *to be laid on Land, or diſcharg'd, or ſhipp'd out, from, or on any Ship, Hoy, Bark, Crayer, Catch, or other Veſſel, or ſuffer any Ship, Hoy, Bark, or other Veſſel, either Stranger, or* Britiſh, *liable, or ſubject to the Payment of ſaid Duties to paſs by or from them or any of them, without a* Ticket *or* Note *under the Hand-writing of ſaid* William Trench, *his Executors, Adminiſtrators, or Aſſigns, or his, or their Deputy or Deputies, teſtifying the Payment of ſaid Duties hereby granted, as they tender the* Queen's *high Diſpleaſure, and under ſuch Pains and Penalties, as by the Laws and Statutes of this Realm, may be inflicted on the Offenders for ſuch their* Contempt *or* Neglect *of this her* royal *Will and Commandment,*

Additional Duty.

1 SILKS——An additional Duty of 1 *s.* 6 *d.* for every Yard of all Silks and Stuffs made and manufactured in *Perſia, China,* or the *Eaſt-Indies,* is granted over and above all former Duties. 1 *Geo.* I. *cap.* 1. § 2.

Vid. Callicoe, 4.
Drawbacks, 1.
Loan Duties, per Tot.

SPECKLE WOOD, *vid. Plantations,* 12.

STAVES, *vid. Iron,* 1, *Timber* 1.

Strong Waters, &c. imported in Caſks not containing 50 Gallons, to be forfeited.

1 SPIRITS——All Seizures of Strong Waters, Spirits, or Brandy, ſingle or double, imported in any Caſk or Veſſel not containing 50 Gallons at leaſt, ſhall, and may be proſecuted before the Commiſſioners or Sub Commiſſioners of Exciſe, who, on Information, ſhall proceed to hear, and are hereby impowered to determine ſuch Offences, and all ſtrong Waters, &c. ſo imported, ſhall, and may, be condemned by them, and the Penalties raiſed and diſpoſed according to the Act of Exciſe, with like Remedy of Appeal. 6 *Geo.* I. *cap.* 8. § 4.

Additional Duty.

2——An additional Duty of 8 *d.* for every Gallon of Brandy, Strong Waters, and Spirits perfectly made, and diſtilled of Wine not above Proof; and 5 *s.* for every Gallon of Brandy or Spirits above Proof, to be paid over and above all other Duties now payable for the ſame, to be levied according to the Act of Exciſe. 1 *Geo.* II. *cap.* 4. § 1.

3——Provided

3——Provided that if said Liquors shall, after Payment of, or Security given for said additional Duty, be again exported by Subjects in 18, or Strangers in 12 Months after Importation, and Proof made by Certificate from the proper Officers of the due Entry of such Liquors, and Payment of said additional Duty, and all other Requisites performed, as in Cases where Excise is to be repaid, said additional Duty shall, without Delay or Reward, be repayed or allowed to the Exporter within one Month after Demand, or the Security so far vacated. 9 *Geo.* II. *cap.* 1. § 3. Re-payment how to be made.

Vid. Boats, 2.
Goods, 3.
Isleman, 1.
Land Carriages, 1.
Licences, 15, 18, 19, 21, 25.
Plantations, 14, &c.
Retailers, per Tot.
Ships, 15.
Wines, 1.
STILLS, *vid. Brewers*, 7.
Distillers, per Tot.
STRANDED GOODS, *vid. Goods*, 26.
Ships, 5, 6, 7, 8.
STRANGERS, *vid. Aliens.*

1 STRONG WATERS——For all *Aqua vitæ* or Strong Waters made or distilled within this Realm, whether of foreign or domestick Spirits or Materials, to be afterward sold and vended, to be paid for every Gallon by the first Maker or Distiller 4 *d.* *A. E.* § 3. Excise on Strong Waters made in *Ireland*.

2——An additional Duty of 4 *d.* for every Gallon of *Aqua vitæ*, Strong Waters, or Spirits made or distilled in *Ireland* for Sale, to be paid by the first Maker or Distiller. 1 *Geo.* II. *cap.* 4. Additional Duty.

Vid. Distillers, per Tot.
Licences, 15, 18, 19, 21, 25.
Spirits, per Tot.
STUFFS, *vid. East India Goods*, 1.
Silks, 1.

1 SUB-COMMISSIONERS——The like, and so many Offices, (*vid. Commissioners Excise, Art.* 1.) and in them so many Sub-Commissioners and Collectors from Time to Time to be appointed in all or any Counties, Cities, Towns, Ports, and Places of this Realm, as the Commissioners of Excise, or major Part, shall think fitting, to be approved of by the chief Governor or Governors, and Privy Council of *Ireland*, for the Time being. *A. E.* § 49. Sub-Commissioners how to be appointed.

To take the Oath of Truſt, and give Security.

2——Which ſaid Sub-Commiſſioners, *&c.* ſhall take the like Oath as aforeſaid reſpectively, (*vid. Commiſſioners Exciſe, Art.* 7.) before the Lord Chief Baron of the *Exchequer*, or before ſaid Chief Commiſſioners, or any two of them, or before any Juſtice of the Peace; and every the ſaid Sub-Commiſſioners, *&c.* ſhall enter into Recognizance with good Security to his Majeſty's Uſe in ſuch Sum, as ſhall be thought fit, before the Lord Chief Baron of the *Exchequer*, with Condition for the due Execution of their Places, and paying Monthly all Moneys by them received for Exciſe, their own and Officers Salaries, and other contingent Charges firſt deducted, and accounting quarterly into the *Exchequer* at *Dublin*. *Ibid.* § 50.

To make Oath (if required) that they are not concerned in the Information.

Refuſing ſuch Oath, are diſqualified to hear or determine therein.

3——Sub-Commiſſioners, Collectors of Exciſe, and other Perſons that may be authorized and appointed by Virtue of the Act of Exciſe to hear and determine any Information, and every of them ſhall, if required by the Party againſt whom ſuch Information is made, take an Oath, to be adminiſtred by the Clerk or Regiſter of the Seizures in the particular Diſtrict, that he is not to gain or loſe thereby on any Account whatſoever, and if ſuch Sub-Commiſſioner ſhall refuſe to take ſaid Oath as aforeſaid, he is hereby diſqualifyed to hear, determine, or give Judgment on the Matter in ſuch Information, and all Proceedings before them, after ſuch Refuſal, ſhall be null and void. 5 *Geo.* II. *cap.* 3. § 4.

Vid. Commiſſioners Exciſe, 4,7,8,9,10,11,12,13,14,15.
Spirits, 1.
Wool, 22, 28, 29, 34.
SUBJECTS, *vid. Engliſh*, 1, 2.
Proteſtant Strangers, 1, 2, 3.
SUBORNATION, *vid. Juſtices of the Peace*, 2.
SUGARS, *vid. Goods*, 3.
Plantations, 12, 14, &c.
Wines, 1.
SUGAR COLONIES, *vid. Plantations*, 14, &c.
SYRROPS, *vid. Plantations*, 14, &c.

T.

TAR, *vid. Goods*, 3.
Plantations, 12.
Wines, 1.

TEA, *vid. East India Goods.*
Linen Duties.

1 TIMBER——There shall be paid to the Crown (over and above all Duties now payable for the same) the further Sum of 2*l.* 10*s.* for every Tun of Timber exported out of this Kingdom to any Part beyond Seas other than *Great Britain*, and so proportionably; and for every thousand of Hoops or Laths exported, except to *Great Britain*, 5*s.* and so in proportion; and for every thousand of Staves and Headings for making of Casks exported, except to *Great Britain*, the farther Sum of 3*l.* over and above all other Duties now payable for the same, and so in Proportion. 2 *Annæ, cap.* 2. § 4. Additional Duty on Timber, Hoops, Laths, and Staves exported.

2——Nothing in this Act contained shall impose any Duty on Timber made up in any Ship or Vessel as part thereof. *Ibid.* § 5. Timber made up in Ships, not liable.
Vid. Goods, 3.
Wines, 1.

1 TOBACCO——A Doubt having risen (*vid. Goods Art.* 11) concerning the Duty payable before this Act on Tobacco imported into this Kingdom; it is enacted and declared that no more than 2*d.* $\frac{1}{2}$. *per* Pound Weight of Tobacco imported, was, or is payable to the Crown by Virtue of any Law in Force in this Kingdom, before, or at the Time of passing this present Act. 7 *W.* III. *cap.* 16. § 4, 5. Tobacco imported, what Custom and Excise to pay.

2——An additional Duty of 3*d.* $\frac{1}{2}$. for every Pound Weight of Tobacco imported over and above all other Duties, to be paid according to the Act of Excise. 1 *Geo.* II. *cap.* 1. § 2. Additional Duty.

3——No Person whatsoever shall have any Allowance or Abatement of Subsidy for any Sort of Tobacco, under pretence of being corrupt or unmerchantable; but in Case any Merchant shall refuse to make Entry of, and pay the full Subsidy of such Tobacco, any two or more principal Officers of the Custom-house, shall cause all such corrupt Tobacco to be publickly burnt, as not wholesome for Use, and the Owner shall be discharged from paying any Subsidy for the same. *A. C. Rule* 6. Corrupt Tobacco to be burnt.

2—No

Certificate to be returned from *Ireland*.

4——No Debenture shall be allowed for any Tobacco exported from *Great Britain* to *Ireland*, till a Certificate be produced under Hands and Seals of the Collector, Comptroller, and Surveyor of the Customs of any Port in *Ireland*, or any two of them, where landed, testifying the landing thereof, (Danger of the Seas or Enemies excepted): Which Certificate said Collector, *&c.* are required to deliver forthwith upon Discharge of the Tobacco, and not to take above 1 *s.* Fee for making out and delivering such Certificate. 8 *Annæ*, *cap.* 13. § 18. *B.*

Fee of Certificate.

Vid. Duplicates, 1.

Allowance for Waste.

5——From Time to Time, on producing such Certificates, (*Art.* 4.) in case there shall appear any Difference in Weight between the Quantity specified in such Certificate and the Quantity shipp'd for exportation to *Ireland*, in such Case an Allowance on the Drawback (in *Great Britain*) not exceeding 2 *l. per Cent.* shall be made to the Exporter, in consideration of the Waste which may happen in the Voyage. 6 *Geo.* I. *cap.* 21. § 48. *B.*

In what Package to be imported.

6——No Tobacco shall be imported into this Kingdom in any other Manner than in Hogsheads, Casks, or Vessels, or other Package, not containing less than 300 Pound Weight, on Pain of forfeiting the said Tobacco, or the Value thereof. 12 *Geo.* I. *cap* 2. § 2.

Vid. Boats, 2.
Drawbacks, 1.
Ifleman, 1, 3.
Land Carriages, 1, 3.
Plantations, 12.

Penalty for exporting Tobacco-Pipe-Clay.

1 TOBACCO-PIPE CLAY——No Tobacco-pipe Clay shall be exported out of *Great Britain* or *Ireland*, into any foreign Parts, under Penalty of 3 *s.* for every Pound of Tobacco-pipe Clay exported or transported contrary to this Act. 13 & 14 *Car.* II. *cap.* 18. § 8. *B.*

Vid. Wool, 7, 8, 9.

TOW, *vid. Goods*, 18.

Town Bargains not required.

1 TOWN BARGAINS——No Town Bargain shall be required, nor any Merchant, or other, hindred from disposing of his Goods without offering them first to some Burgess or Freeman of such City, Corporation, or Town, where he shall arrive with his Goods; but every Merchant importing any Goods from beyond Seas, and paying all Duties by Law payable thereon, shall, at his Will and Pleasure, freely, and without Molestation, sell and dispose of his Goods, any Charter, Custom, *&c.* to the contrary notwithstanding. *A. C.* §. 26.

2——No petty Cuſtoms payable, by Merchants Strangers, unto any City or Town corporate in this Realm, ſhall be demanded, received, or paid for, or upon any more or other Commodities than were chargeable with the ſame by antient Cuſtom and Preſcription, and not according to the Increaſe of his Majeſty's Cuſtoms by the Book of Rates, nor for any Wares or Commodities by Virtue of any Grant, made by their Majeſty's royal Predeceſſors, of ſuch petty Cuſtoms unto any City or Town corporate, but ſuch as were charged at the Time of ſuch Grant, nor at any other or greater Rates than were paid by Merchants Strangers, at the Time of the Grant, or as the ſame were taken in 15 *Hen.* VII. on pain, that every Perſon demanding or receiving more, or greater petty Cuſtoms than aforeſaid, ſhall forfeit double the Value of what ſhall be exacted upon more Commodities, or at greater Rates than as aforeſaid, ſaving to *Wentworth*, Earl of *Kildare*, and the Heirs Males of the Body of *Gerald Fitzgerald*, Earl of *Kildare*, their full Rights, *&c.* in the Ports and Harbours of *Strangford* and *Ardglaſs*, in the County of *Down*, and Province of *Ulſter*, *&c.* *Ibid.* § 27. What petty Cuſtoms ſhall be paid.

1 TREACLE——An additional Duty of 20 *s.* on every hundred Weight of Treacle imported over and above all other Duties now payable for the ſame, to be paid according to the Act of Exciſe. 1 *Geo.* II. *cap.* 1. § 2. Additional Duty.

TRUCK, *vid. Exciſe*, 10.

TURKEY COMMODITIES, *vid. Goods*, 3.

Wines, 1.

TURPENTINE, *vid. Plantations*, 12.

V.

1 VALUE——in what Caſe forfeited beſides the Goods, *vid.*

Boatmen, 1.

Entries, 7.

Goods, 28, 29.

2——DOUBLE——*Vid. Ale-houſe-keepers*, 5.

Brewers, 1.

Entries, 10, 11.

Exciſe, 9, 10, 13.

3——TREBLE——*Vid. Drawbacks*, 3.

Cards, 7.

Iſleman, 5.

Harbourers, 1.

Mariners, 1.

Maſters, 5.

Plantations, 1, 6.

WARE-HOUSES, &c.
VICTUALLERS——*vid. Ale-houſe keepers per Tot.*
VICTUALS——Imported not to pay Exciſe. *A. E.* § 7.
Vid. Plantations, 9.
VINTNERS——*vid. Ale-houſe keepers, per Tot.*
VINEGAR——*vid. Loan Duties*, 2.
Goods, 3.
Wines, 1.
UNRATED GOODS, *vid. Goods*, 9, 20.

W.

WAITERS, *vid. Officers*, 20, 21.

Goods imbezzled in the Store, to be made good.

1 WARE-HOUSES, &c.——If any Goods or Merchandizes, taken out of any Ship or Veſſel, ſhall be afterwards purloined, imbezzeled, wilfully ſpoiled or impaired, the Officer, or Ware-houſe keeper, under whoſe Charge the ſame ſhall at ſuch Time be, ſhall make full Satisfaction to the Owner, to be adjudged by the Barons of the *Exchequer*, or any two of them, and the Commiſſioners of the Cuſtoms are to take good Security of the Officers employed in and about the Premiſſes for the faithful Diſcharge of their reſpective Truſts. *A. C.* § 11.

Officers to give Security.

Goods remaining 7 Days in the Stores, without entring, &c. to pay Ware-houſe Room.

2——Every Merchant taking up Goods at Sight, or otherwiſe, who ſhall ſuffer his Goods to remain in any the Ware-houſes of the Cuſtom-houſe for more than 7 Days without entring or clearing the ſame, ſhall, for ſuch Time as they continue there longer, pay ſuch reaſonable Rates for Ware-houſe Room, as the Commiſſioners of Cuſtoms or the reſpective Port-Collectors ſhall judge meet, one half to the King, the other to the Ware-houſe keeper, to be paid before Delivery of the Goods. *Ibid. Rule* 29.

Vid. Aliens, 6.
Exciſe, 8.
Goods, 21, 22, 23, 24.
Seizures, 1.
Wharfingers, 1.
WASTE, *Vid. Abatement*, 1, 2.
Tobacco, 5.

WATERMEN, *vid. Boatmen*, 2, 3.
Wharfingers, 1.

WAX——*vid. Goods*, 18.

WHALE-BONE and WHALE-FINS, *vid. Fiſh*, 1.

1 WHARFINGERS——No Wharfinger, or Keeper of any Crane, or Ware-houſe, no Porter, Carman, or other Perſon ſhall take up, or let down, or permit, or help the bringing on or ſhipping off any Wharf, Key, or other Place, any Goods or Merchandizes whatſoever, but in preſence of an Officer of Exciſe, and at ſeaſonable Hours as aforeſaid, (*Goods, Art.* 28.) on penalty to forfeit 10 *l.* for every ſuch Offence. *A. E.* § 14. Goods not to be diſcharged, but in Preſence of an Extiſe-Officer.

WHARFS——*vid. Ports*, 3, 4.

WHEAT——*vid. Corn*, 1, 2.

WHERRYS,——*vid. Boatmen*, 1. *Lighters*, 1.

WIDOWS——*vid. Hearthmoney*, 5.

1 WINES——All Wines of the Growth of *France*, *Germany*, *Spain*, the Iſlands of the *Canaries*, or *Portugal*, *Madera*, or *Weſtern Iſlands*; and all Sorts of Maſts, Timber, or Boards; all foreign Salt, Pitch, Tar, Roſin, Hemp, Flax, Raiſins, Figs, Prunes, Olive Oils, all Sorts of Corn or Grain, Sugar, Pot Aſhes, Spirits, commonly called Brandy-Wine, or *Aqua Vitæ*, and all Goods of the Growth, Production, or Manufacture of *Muſcovy* or *Ruſſia*, imported into *Great Britain* or *Ireland*, in any other Ship or Veſſel than which doth truly and without Fraud belong to *Great Britain* or *Ireland*, and navigated with the Mariners thereof, as aforeſaid; (*Vid. Goods, Art.* 3.) and all Currans and *Turkey* Commodities imported into any the Places aforeſaid, in any other than *Engliſh* built Shipping, and navigated as aforeſaid, ſhall be deem'd Aliens Goods, and pay all Strangers Cuſtoms and Duties to his Majeſty, and alſo to the Town or Port into which imported. (*Vid. Engliſh*, 1, 2.) *A. N.* § 9. What Goods are chargeable with Aliens Cuſtom, if not imported in *Engliſh* Shipping, &c.

2——The Tonnage on Wines imported is ſettled (*as in the Table Page*) with an Exception to Prizage and Butlerage. (*Vid. Goods, Art.* 11,) *A. C.* § 3. Duty on Wines imported.

3——The Exciſe ſettled. (*Vid. Goods, Art.* 18.) *A. E.* § 6.

4——An additional Duty of 4 *l.* for every Tun of Wine imported into *Ireland* to be paid over and above the Cuſtom and Exciſe. (*For the Repayment, vid. Spirits, Art.* 3.) 1 *Geo.* II. *cap.* 4.

5——A farther additional Duty applicable to the Payment of a Loan of 300,000 *l.* with Intereſt thereof. *Vid. Loan Duties.*

6——The Tun of Wine, Oyl, and Honey is to contain 252 Gallons, the Pipe or But 126 Gallons, the Hogſhead 63 Gallons, Contents of a Tun of Wine.

Gallons, the Barrel 31 Gallons and a half, the Rundlet 18 Gallons and a half. 2 *Hen.* VI *cap.* 11. *B.* 18 *Hen.* VI. *cap.* 17. *B.* 1 *Rich.* III. *cap.* 13. *B.*

7——For taking away all Diſputes touching the Contents of a Tun of Wine, it is hereby declared, that though 252 Gallons is the juſt Meaſure of one Tun, that nevertheleſs two Buts, two Pipes, four Hogſheads of what Sort ſoever, ſix Teirces, three Puncheons or Tercions, and eight Quarter Casks, ſhall be reckoned and accounted a Tun of Wine; and every Cask of Wine imported, which, if full, ſhall exceed a Quarter Cask ſhall be accounted for a Teirce, and every Cask which ſhall exceed a Teirce ſhall be accounted for a Hogſhead, and every Cask, that ſhall exceed an Hogſhead, ſhall be accounted for a Puncheon, and every Cask, that exceeds a Puncheon, ſhall be accounted a But or Pipe, without any Allowance of Undergage whatſoever. *A, E,* § 32.

10 *l. per Cent.* for Leakage.

8——Every Merchant importing Wines by way of Merchandize, and making due Entry thereof, ſhall be allowed 10 *per Cent.* for Leakage, to be deducted not out of the Quantity of Wines, but out of the Money receiv'd for the Subſidy, provided ſuch Wines be not fill'd up on Ship-board, in which Caſe no Allowance ſhall be made. *(Vid. Abatement,* 2.) *A. C. Rule,* 7.

Wines, how to be accounted Outs.

9——Every Hogſhead of Wine which ſhall be run out, and not above 7 Inches left therein, and every But or Pipe not above 9 Inches, ſhall be accounted Outs, and the Merchant to pay no Subſidy for the ſame. *A. C. Rule,* 9.

Damaged Wines to be ſtaved and ſpilled, and the Duty to be repaid.

10——In Caſe any Merchant, or other Perſon, ſhall find his Wine, or any Part thereof, in his Judgment, ſo damaged, corrupt, or unmerchantable, as not to be worth the Duties, ſuch Merchant ſhall have Liberty immediately after landing the ſame, to ſtave and ſpill them in Preſence of the Officers appointed for that Purpoſe, by any three, or more Commiſſioners of the Revenue, or the Collector, or other chief Officer of the Port where imported, and the Merchant ſo ſtaving and ſpilling ſuch Wine ſhall be repaid the whole Duty, paid by him for the ſame, without any Delay, Charge, Fee or Deduction on any Pretence whatſoever, and in order to certify the Quantity ſo deſtroyed, the proper Officer appointed for diſcharging the Ship in which imported, ſhall make Entry thereof at the Foot of the Merchant's Warrant. 12 *Geo.* I. *cap.* 2. § 10.

11——The

11——The Merchant shall be allowed, over and above the Duties repaid as aforesaid, as a Compensation for Freight and other Charges, for every Tun of Wines of the Growth of *Germany*, or Wines which pay Duty as such, so destroyed, the Sum of 4 *l.* For every Tun of *French* Wine, so destroyed, 40 *s.* and for Wines of the Growth of *Portugal*, *Spain*, or elsewhere, the Sum of 6 *l.* and so in Proportion to the Quantity. which Allowance shall without Delay be paid by Certificate out of the King's Duties, and the proper Officers are required to make and pay such Certificate without Fee or Reward *Ibid.* § 11. Allowance to the Merchant as a Compensation for Freight, &c.

12——Provided that nothing herein contained shall extend to diminish the Duties of Prizage or Butlerage of Wines due upon the Importation of the same, but said Duties to be collected and paid in the same Manner, as if this Act had not been made. *Ibid.* § *ibid.* Prizage to be paid notwithstanding the spilling of the Wines.

13——Provided no Allowance shall be made for any such corrupt or decayed Wine, unless imported in Casks directly from the Country or Place of its Growth, or the usual Place of its first shipping, but the same shall be staved unless the full Duty be paid for the same. *Ibid.* § 12. Such Wines to be imported from the Place of their Growth, &c.

14——Every Merchant being a Subject of any of his Majesty's Dominions, who shall export any Wines (for which Allowance or Drawback ought by Law to be given) within 18 Months, or any Stranger within 15 Months after Importation thereof, shall be intituled to receive such Allowances and Drawbacks as fully and effectually, to all Intents and Purposes, as if said Wines had been exported in 12 and 9 Months after Importation thereof respectively. 1 *Geo.* II. *cap.* 6. Duty of Wines in what Time to be repaid.

15——The Lord Deputy, or other chief Governor, or Governors of *Ireland*, for the Time being, shall have yearly, for the Provision and Store of their Houses of such Wines as shall be imported, the Number of twenty Tuns free and discharged of all Customs; and said Lord Deputy, &c. shall have Power to grant unto every of the Privy Council, and to the King's learned Council, and the Clerk of the Privy Council of this Realm, at his or their Discretion, from time to time, such Quantities of Wine to be free from said Customs, as he or they shall think meet for every of them after their Degrees and Qualities. *A. C.* § 24. Lord Lieutenant, Privy Council, &c. to have a Quantity of Wine yearly Custom free.

16——PRIZAGE——The Steward of the King's House, and Treasurer of the Wardrobe, shall give Notice how much Wine shall be taken by the Butler or his Lieutenant in every Port; and a Certificate to be made by the Mayor and Bailiffs there, under their Seals, how much Wine is so taken; if the Butler Prizage, by whom to be settled.

Penalty for taking more than so settled.

or his Lieutenants take any more Wine, or any Reward, or delay any Merchant by Colour of his Office, he shall forfeit double Damages, lose his Office, be imprisoned, and ransomed at the King's Will. 25 *Ed.* III. *cap.* 21. § 1. *B.*

17——The King's Butler, &c. shall take no more Wines than he hath in Commandment, on Pain of Imprisonment of his Body, and to be ransomed at the King's Will; what they take by Virtue of said Warrant shall be taken in ten Days, and the Merchants to be at Liberty to sell the Remainder of their Wines. 43 *Ed.* III. *cap.* 3. § 1.

Vid. Drawbacks. 1.
Isleman. 1, 2.
Licences. 15, 16, 17, 18, 19, 20, 22, 25.
Land Carriages. 1.
WITNESSES—*Vid. Commissioners, of Excise,* 10, 13, 14.
Justices of the Peace, 2.
WOOD ASHES—*Vid. Pot Ashes,* 1.

No Sheep, Wool, &c. to be loaden, with Intent of Exportation.

1 WOOL, &c. No Person whatsoever shall directly or indirectly export, or cause to be exported, from *Ireland* into *Scotland, Jersey, Guernsey, Sark* or *Alderney*, or any foreign Parts, any Sheep or Wool whatsoever of the Breed or Growth of *Ireland*; or any Wool-fells, Mortlings or Shorlings, Yarn made of Wool, Wool-flocks, Fuller's Earth, or Fulling Clay whatsoever; nor shall pack or load upon any Horse, Cart, or other Carriage, or load or lay on board any Ship, or other Vessel, in any Place or Port within the Kingdom of *Ireland*, any such Sheep, &c. with intent of exporting the same, as aforesaid,

The Penalty.

on pain of forfeiting said Sheep, Wool, &c. and also 20 *s.* for every such Sheep, and 3 *s.* for every Pound Weight of such Wool, Wool-fells, Mortlings, Shorlings, Woollen-Yarn, Wool-flocks, Fullers-earth, or Fulling Clay; and the Owners of said Ships, knowing such Offence, shall forfeit all their Interest in said Ships, with all their Apparel and Furniture; and the Master and Mariners knowing and assisting in such Offence, shall forfeit all their Goods, and be imprisoned three Months without Bail; one Moiety to the King, the other to the Prosecutor. 13 *Car.* II. *cap.* 32. § 1, 2, 3. *B.*

2——Any Person transporting any Sheep, Wool, &c. contrary to the true Intent of this Act, and being thereof convicted, shall be disabled to sue any Factor, or others, for any Debt or Estate to such Offender belonging; and may be tried either in the County where the Offence was committed, or in the County where arrested or apprehended for said Offence—This Act shall not take away any greater Pains or Penalties, to be

Offences where to be tried.

inflicted

inflicted for any the said Offences by Virtue of any former Act of Parliament in Force. *Ibid.* § 4, 5.

Any Person may seize to his own Use, and the King's, all such Sheep, Wool, &c. as he, or they, shall happen to see, find, know, or discover to be laid on board any Ship, or other Vessel, or Boat; or to be brought, carried, or laid on Shore at, or near, the Sea, or any navigable River, or Water, to the Intent, or Purpose, to be exported as aforesaid; and the Person so seizing shall have the full Moiety thereof, but shall not be allowed to give in Evidence on Oath against any Persons indicted, accused, or questioned by Virtue of this Act. (*Vid. infra Art.* 14.) *Ibid.* § 7, 8. — Any Person may seize such Sheep, Wool, &c.

Every Ship, Vessel, or Boat, of what Kind soever, whereof any Alien born, or natural born subject, not inhabiting the Realm of *England*, shall be Owner, or part Owner, and wherein any Sheep, Wool, &c. shall happen to be shipp'd, put, or laid on board, contrary to the true Meaning hereof, shall be forfeited to his Majesty, his Heirs, and Successors. *Ibid.* § 9. — Foreign Vessels shall be forfeited for such Offences.

This Act shall not extend to any Lamb-skins ready dress't and prepared fit and useful for Furr or Linings; nor to the transporting any such Wool-fels or Pelts with such Wool upon them, or to any Beds stuff'd with Flocks which shall be carried or employed in any Ship, &c. for necessary Use only of such Ship, or any the Persons therein passing, or being, and which shall not be sold or uttered in foreign Parts, nor to Weather Sheep, or any Wool on such Weather Sheep, to be carried alive in any Ship, or other Vessel, for the necessary Food and Diet of the Passengers or other Persons therein, and for no other Purpose. *Ibid.* § 10, 11. — Lambskins dress't, Flock-Beds, &c. excepted. *Vid. Infra Art.* 10, 11, 35.

None shall press together with any Screws, Presses, or other Engines, into any Sack, Pack, or Bag, or other Wrapper, or shall put, press, pack, or strain any Wool, or Yarn made of Wool, into any But, Pipe, Chest, or any other Cask or Vessel, on any pretence whatsoever; or shall carry, or lay, or cause to be carried, or laid at, or near, the Shore, or Sea Coasts, or any navigable River, or into any House near adjoining thereto, any such Wool, &c. with Intention to export the same out of *England* or *Ireland* into *Scotland*, or any foreign Parts, on Penalty of Forfeiture thereof. 13 & 14 *Car.* II. *cap.* 18. § 7. *B.* — Making Use of any Screws, &c. for the unlawful packing of Wool, &c. Penalty.

No Packs, Sacks, Bags, or Casks of any Wool, Wool-fels, Mortlings, Shorlings, Yarn made of Wool, Wool-flocks, Fuller's-earth, Fulling-clay, or Tobacco-pipe-clay, shall be laid or loaded on any Horse, Cart, or other Carriage whatsoever, or shall be conveyed by Land, to or from any Place in — Lawful Hours for conveying Wool by Land Carriage.

Ireland, but at ſeaſonable Hours, *viz.* from the 16 of *March* to the 29th of *September* yearly, between four in the Morning and eight in the Evening, and from the 29th of *September* to the 1ſt of *March* yearly, between ſeven in the Morning and five in the Evening, on forfeiture of all ſuch Goods, or the Value, one Moiety to the Crown, and the other to the Perſon ſuing for the ſame in any Court of Record, by Action of Debt, &c. *Ibid.* § 9.

Former Penalties, &c. not diſannull'd.

8——This Act ſhall not diſannul any Penalties, Clauſes, or Proviſoes mentioned in Stat. 12 *Car.* II. *cap.* 32. (*Art.* 1, 2, 3, 4, 5.) nor prohibit the lading on board any Ship, or other Veſſel, any Weather-Sheep, Wool, Wool-flocks, or other Goods mention'd in this Act, that is thereby permitted to be loaden on board for neceſſary Uſe and Proviſion. (*Art.* 6.) *Ibid.* § 10.

Maſters, Mariners, &c. giving Information within three Months, to be indemnified, and receive the Moiety.

9——If any Owner of any Ship or Veſſel, or any Maſter, or Mariner, knowing of the Exportation of any Sheep's Wool, Wool-fells, Mortlings, Shorelings, Yarn made of Wool, Wool-flocks, Fuller's-earth, Fulling Clay, or Tobacco-Pipe Clay, contrary to the Meaning of this and the above-mentioned Acts, (*viz.* 12 *Car.* II. *cap.* 32. & 13 & 14 *Car.* II. *cap.* 18. *vid. ſupra Art.* 1, 2, 3, 4, 5, 6, 7, 8.) ſhall within three Months, after Knowledge thereof, or his Return into *England* or *Ireland*, give the firſt Information, *bonâ fide*, before any Barons of the *Exchequer* in *England* or *Ireland*, or before the head Officer of any Port where he ſhall firſt arrive upon his or their Oath, of the Number and Quantity of ſuch Sheep's Wool, &c. ſo exported, and by whom, and where, and in what Ship or Veſſel, and afterwards be ready, on reaſonable Warning, to prove the ſame; then ſuch Owner, &c. ſhall not be liable to any Penalty in this or any other Act contained for ſuch Offence, but ſhall receive the Benefit and Advantage appointed by the precedent Acts. 1 *W.* & *M.* *cap.* 32 § 8. *B.*

No Wool, &c. to be exported, except to *England*.

10——From and after the 24th of *June*, 1699, no Perſon whatſoever, ſhall directly or indirectly export, or cauſe, or procure to be exported out of *Ireland* into any foreign Realm, or any Parts or Places whatſoever other than the Parts within *England* and *Wales*, (*vid. Art.* 19) any Wool, Wool-fells, Shortlings, Mortlings, Wool-flocks, Bay or Woollen-yarn, Cloth, Serge, Bays, Kerſeys, Says, Frizes, Druggets, Cloth Serges, Shalloons, or any other Drapery, Stuffs or Woollen Manufactures whatſoever made up, or mix'd, with Wool or Wool-flocks; or ſhall directly or indirectly load, or cauſe to be loaden, &c. in any Ship or Veſſel, in any Place or Part within, or belonging to ſaid Kingdom of *Ireland*, any ſuch

Wool, &c. to the Intent or Purpose of exporting, or causing the same to be exported out of said Kingdom of *Ireland* into any Ports or Places, (except as aforesaid.) 10 & 11 *W.* III. *cap.* 10. § 1. *B.*

Penalty on Offenders.

11——The said Wool, Wool-fells, Shortlings, &c. so exported, transported, shipp'd off, or carried, conveyed, or loaden, contrary to the true Meaning of this Act, shall be forfeited; and every Offender or Offenders therein, shall likewise forfeit 500 *l.* for every such Offence; and all and every the Ship, Vessel, Barge, Boat, or other Vessel whatsoever, wherein any of said Commodities shall be shipp'd or laid on board, contrary to the true Intent and Meaning of this Act, shall be forfeited, with all her Tackle, Apparel, and Furniture; and the Masters and Mariners thereof, or any Porters, Carriers, Waggoners, Boatmen, or other Persons knowing such Offence, and wittingly aiding and assisting therein, shall forfeit 40 *l.* one Moiety to the Person suing for the same in any Court of Record in *England* or *Ireland*, and the other to the Use of the Linen Manufacture in *Ireland*. (But *vid. infra Art.* 26.) *Ibid.* § 2.

Such Wool, &c. laid near the Sea, &c. with intent of Exportation, to incur the like Penalties,

2——All such Wool and other Commodities brought, carried or laid on Shore at or near the Sea, or any navigable River or Water, to the Intent or Purpose to be exported out of *Ireland*, contrary to the Meaning of Stat. 10 & 11 *W.* III. *cap.* 10. (*Vid. supra Art.* 10 & 11.) shall be forfeited, and the Offenders be subject to the like Forfeitures as Persons, by that Act, are subject to for transporting or shipping of Wool, &c. contrary to the Meaning of said Act; to be recovered and distributed as other Penalties, &c. in that Act are by any Law, now in Force to be recovered and distributed. 5 *Geo.* I. *cap.* 11. § 21. *B.*

Acquittal in *Ireland*, no Bar to prosecution in *England*,

13——No Acquittal, nor any Indictment, Information, or Suit, (unless the Offender be thereupon convicted) in *Ireland*, for any Offence provided against in this Act, shall be pleaded or allowed in bar or delay of any Indictment, Information, Suit, or Prosecution in *England*. 10 & 11 *W.* III. *cap.* 10. § 3. *B.*

Any Person may Seize.

14——Any Person may seize, secure, and convey to his Majesty's next Ware-house, all such Wool, Wool-fells, &c. as he or they shall happen to see, find, know, or discover to be laid on board in any Ship, Vessel, or Boat, or to be brought, carried, or laid on Shore at or near the Sea, or any navigable River, or Water, or to be laden on any Horse, Cart, or other Carriage, to the Intent to be exported or conveyed out of *Ireland*, contrary to the true Meaning hereof; and also any Person may seize and secure every such Ship, &c. of what

Kind soever, or whereſoever found or diſcovered, wherein any the aforeſaid Commodities ſhall happen to be ſhipp'd, or put on board, contrary to the true Intent and Meaning hereof, and the Perſon ſo ſeizing or ſecuring any of the Commodities aforeſaid, or any ſuch Ship, &c. ſhall be indemnified for ſo doing to all Intents and Purpoſes. (*Vid. Art.* 3.) *Ibid.* § 4.

Bond to be given for Wool, &c. ſhipped off for *England*.

15——For every Ship, or Veſſel, which ſhall ſet out and ſail from *Ireland*, in order to export any the ſaid Commodities to *England*, Bonds ſhall be given by two ſufficient Perſons, known Inhabitants of, and reſiding in, or near the Place where Bonds ſhall be given, to the chief Officer of the Cuſtoms, belonging to the Port in *Ireland*, from whence ſaid Ship ſhall ſet ſail, in double the Value of the Goods aforeſaid intended to be exported, before ſaid Ship or Veſſel ſhall be permitted to lade, or take on board, any of ſaid Commodities, with Condition, that if ſaid Ship ſhall lade, or take on board, any of ſaid Goods in *Ireland*, that all the ſaid Goods ſhall be brought by the ſame Ship, or Veſſel, to ſome Port or Ports in *England* or *Wales* as aforeſaid, and ſhall there unlade and put the ſame on Shore, and pay the Cuſtom and Duties thereof, (Danger of Seas and Enemies excepted). And every Ship taking in any of ſaid Goods, until ſuch Bond be given, ſhall be forfeited, to be recovered and employed as aforeſaid. *Ibid.* § 5.

Penalty.

Cockets, &c. to be written on Paper, &c.

Vid. Infra, *Art.* 18.

16——All Cockets and Warrants for tranſporting any of ſaid Goods from *Ireland* to any the Ports aforeſaid in *England*, ſhall be written upon Paper and not Parchment, and ſigned by three of the chief Officers of ſuch reſpective Port at leaſt; and all Certificates of landing the ſame in *England* ſhall be ſigned in like Manner, and all the Goods aforeſaid both at ſhipping and landing, ſhall be viewed and examined by the Surveyor, Searcher, or Land waiter, attending the Shipping or Diſcharge thereof; and the exact Quantities and Qualities, Marks, and Numbers, of ſaid Goods ſo ſhipp'd in *Ireland*, ſhall be particularly expreſſed and endorſed upon the Cockuet, by which ſaid Goods are, or were, ſo ſhipp'd, and likewiſe on the Warrant for landing the ſame in *England*, and alſo on the Certificates given for diſcharging the Bonds taken in *Ireland* for the ſame. 1 *W. & M. cap.* 32. § 4. *B.* & 10 & 11 *W.* III. *cap.* 10. § 7. *B.*

17——The

17——The Commissioners or Farmers of the Revenue of *Ireland*, for the Time being, shall once in every 6 Months, or within 30 Days after the End thereof, transmit, or cause to be transmitted unto the Commissioners or Farmers of the Customs in *England*, an Account of all such Goods aforesaid, as shall from Time to Time be exported from *Ireland*, the Quantities and Qualities thereof, and Duplicates of the Bonds taken for lading the same, and by whom, and in what Ships exported, and where, or to what Port in *England* or *Wales* consigned, and the Names of the Persons signing the Certificates of landing the same in *England*, and the Date of said Certificates, and where the same are or were laden, and also the Qualities and Quantities, Marks and Numbers contained in said Certificates, in order that the same may be compared with the registred Account appointed (by Stat. 10 & 11 *W.* III. *cap.* 10. § 6.) to be kept by the Commissioners or Farmers of the Customs in *England*. 7 & 8 *W.* III. *cap.* 28. § 6. *B.* 10 & 11 *W.* III. *cap.* 10. § 8. *B.* Commissioners to transmit Accounts of Wool, &c. every six Months.

18——All such Certificates as aforesaid shall be writ on Paper, and not Parchment, and the Quantities and Qualities, Marks and Numbers therein express'd, shall not be obliterated, or interlined, upon any Pretence whatsoever. (*Vid. Art.* 16.) 7 & 8 *W.* III. *cap.* 28. § 7. *B.* & 10 & 11 *W.* III. *cap.* 10. § 9. *B.* Certificates how to be made out.

19——All such Goods, as aforesaid, as shall from Time to Time be exported from *Ireland* into *England* or *Wales* in Manner as aforesaid, shall be shipp'd off, and entred at the Ports of *Dublin*, *Waterford*, *Youghal*, *Kinsale*, *Drogheda*, (and *New Ross*, by 4 *Annæ*, *cap.* 7.) in *Ireland*, and at, or from, no other Port or Place within said Kingdom; nor shall the same be imported into any Parts of *England* or *Wales*, other than the Ports of *Bideford*, *Barnestaple*, *Minehead*, *Bridgewater*, *Bristol*, *Milford-haven*, *Chester* and *Liverpool*. 1 *W.* & *M.* *cap.* 32. § 6. *B.* & 7 & 8 *W.* III. *cap.* 28. § 5. *B.* & 10 & 11 *W.* III. *cap.* 10. § 10. *B.* Wool-Ports in *Ireland* for shipping of Wool, &c. *English* Wool-ports.

20——Wool, Wool-fells, &c. may be imported from said Ports of *Dublin*, &c. in *Ireland*, into such Ports of *England* or *Wales* only, as aforesaid, so as Notice be given to the Commissioners of the Customs in *England*, or to the chief Customer or Collector in the Port to which the same is intended to be brought, of the Quantity, Quality, and Package, together with the Marks and Numbers thereof, with the Name of the Ship, and Master, or Commander, on which said Goods are to be laden, and the Place, or Port, into which they are intended to be imported; and so as Bond be first entred into, to Notice, and Bond to be given.

the Use of his Majesty, &c. with one or more sufficient Sureties, in treble the Value of the Goods, so intended, to be imported, that the same shall (Danger of Seas excepted) be landed accordingly, and so as Licence be also first taken under Hands and Seals of said Commissioners of the Customs, or three of them, or from the chief Customer, or Collector, where such Bond is given for the landing and importing thereof, as aforesaid, which Licence they are to grant without any Fee or Reward, or any other Charge to the Person demanding the same. 10 & 11 *W.* III. *cap.* 10. § 14. *B.*

English Licences.

Penalty of Bonds not Assignable.

21——The Penalties and Forfeitures of the Bonds which by this, or any former Law, or Usage, are to be given in *Ireland* for any Wool or Commodities aforesaid, intended to be exported thence to *England* or *Wales*, as aforesaid (*supra Art.* 15.) shall not, on any Consideration whatsoever, be granted or assigned to any Person whatsoever, and all such Grants and Assignments are and shall be void. *Ibid.* § 15.

Any Officer conniving at the undue Exportation of such Goods.

22——If any Commissioner, or Commissioners, Farmer, or Farmers of the Revenue of *Ireland*, or any Officer, or Officers, employed under them in the Management of said Revenue there, shall take or suffer to be taken any Entry outward, or sign any Cocket, Warrant, or Sufferance, for shipping and exporting any such Goods, as aforesaid, into any Kingdom, State, or Dominion whatsoever, (except as aforesaid,) or shall wittingly or willingly permit, contrive, or suffer the same to be done directly or indirectly, contrary to the true Intent and Meaning of this Act, such Commissioner, &c. so offending, or otherwise failing or neglecting to perform all other Duties required by this Act, shall, for every such Offence or Neglect, forfeit his Office, and also 500 *l.* for each Offence, to be recovered and imployed as aforesaid. *Ibid.* § 11.

To forfeit his Office, and 500 *l.*

Offences where to be tried.

23——Every Offence against this Act may be tried and determined either in the County where such Goods shall be laden, or the County, either in *England* or *Ireland*, where the Offender shall happen to be apprehended or arrested for such Offence, or where any such Goods or Ships, &c. shall happen to be seized or brought in. *Ibid.* § 12.

General Issue.

24——If any Action, &c. be commenced or prosecuted against any Person for any Thing done in Pursuance of this Act, such Person so sued may file a common Appearance, and plead the General Issue, and give this Act and the special Matter in Evidence, and if the Plaintiff becomes non-suit, &c. the Defendant shall recover treble Cost and Damages for the Molestation. *Ibid.* § 13.

25——This

25——This Act shall be given in Charge, by the several Judges in the Kingdom of *Ireland*, at the Assizes held in that Kingdom, to the End that this Act may be strictly put in Execution, according to the true intent and meaning thereof, which said Judges are to take particular Accounts throughout their respective Circuits, of the due Execution of this Act, and at their Returns from Circuit to *Dublin*, shall acquaint the Lord Lieutenant, &c. in Council with all Accounts or Informations, they shall have received of any Breach of said Act, or any Negligence or Faults in any Officers, to whom the Execution of this Act is committed; of which said Chief Governors, or any of them shall once every Year, lay a particular Account in Writing under their Hands, before the King in Council. *Ibid.* § 21.

Justices to give this Act in Charge.

To acquaint the Lord Lieutenant with Breaches thereof, &c.

26——The one Moiety of the Penalties and Forfeitures inflicted by *Stat.* 10 & 11 W. III. *cap.* 10, and thereby given to the use of the Linen Manufacture in *Ireland*, (*vid. supra Art.* 11) shall, from the 29th of *September*, 1717, (after a Deduction made out of said Moiety of the Charges of Prosecution and Condemnation) be to the Use of his Majesty, his Heirs, &c. 3 *Geo.* I. *cap.* 21. § 4. *B.*

The King to have a Moiety.

27——The first three Persons who have been aiding, or assisting, in carrying out, or exporting Wool, or any other of the Commodities aforesaid, (not being Owners, or Part Owners thereof) that shall inform any of his Majesty's Justices of the Peace thereof, whereby the Penalties and Punishments by this Act appointed, may be inflicted and recovered, the Parties so discovering, shall not suffer any of said Penalties, or Punishments by this or any other Act. *Ibid.* § 5.

The three first Informers (not Owners) indemnified.

28——The Commissioners, or Sub-Commissioners of Excise, respectively, in their respective Limits and Districts in *Ireland*, or the major Part of them, are hereby authorized and required to hear and determine all Offences against any Clause, or Article contained in this, or any other Act of Parliament now in Force in *Ireland*, made for preventing the unlawful Exportation of Wool, Wool-Fells, &c. (*as enumerated supra Art.* 10.) and manufactured in *Ireland*: which Commissioners, or Sub-Commissioners may proceed in a Summary Way, and give Judgment, or Sentence, in such Manner, as they are enabled to proceed, give Judgment and levy the Fines, Penalties, and Forfeitures in Cases of Excise in *Ireland*, by any Acts of Parliament now in Force in that Kingdom. 6 *Geo.* I. *cap.* 21. § 64. *B.*

The Commissioners, &c. of Excise are to determine herein, as in Cases of Excise.

29——None shall be admitted to claim Property in any Seizure made upon any Clause in any Act of Parliament, for preventing the unlawful Exportation of Wool from *Ireland* (*vid. Infra. Art.* 34.) until he, or they shall first have given sufficient

Security to be given, before claim be admitted.

ficient Security to said Commissioners, or Sub-Commissioners of the District where such Seizure shall be made, to answer the Penalties attending the Forfeiture thereof, if such Seizure shall be adjudged good in Law. *Ibid.* § 65.

Woolers to be appointed, for preventing the Runing of Woolen Goods.

30——The Lord High Admiral of *Great Britain*, or Commissioners for executing that Office, for the Time being, shall from time to time direct and appoint three Ships of the Sixth Rate, and eight, or more armed Sloops, constantly to cruize on the Coasts of *Great Britain* and *Ireland*, in such Stations, as said Lord High Admiral, &c. shall assign to such Ships and Sloops respectively, with Orders for taking and seizing all Ships, Vessels, and Boats, in which any Worsted, Bay or Woolen-Yarn, Cloth, Serges, Bays, Kerfies, Says, Frizes, Druggets, Cloth-Serges, or any other Drapery Stuffs, or Woolen Manufactures whatsoever, made up, or mix'd with Wool, or Wool Flocks, shall be exported from *Ireland* into Foreign Parts, and said Lord High Admiral, &c. shall send a List of such Ships and Sloops, and the Names of the Commanders thereof, together with true Copies of their Instructions, within ten Days after the Date of said Orders, to the Commissioners of Customs in *Great Britain*, and the Commissioners of the Revenue in *Ireland*. 5 *Geo.* II. *cap.* 21. § 1 *B.*

Commanders, their Power.

31——The Commander of every such Ship and Sloop in any Port, Creek, or Road or in the open Sea, within the Limits of his Station, may enter and search, or cause to be entred and searched, any Ship, Vessel, or Boat; and if any of said prohibited Commodities be found therein, and the Master, or Commander of such Ship, Vessel, or Boat shall not immediately produce to the Commander of such Ship, or Sloop, a lawful Cocket, or Warrant licencing the Exportation thereof, may take and seize such Ship, Vessel or Boat, and carry the same, together with her Crew and Cargoe, into any Port in *Great Britain* or *Ireland*. *Ibid.* § 2.

Ships, &c. Seized, to be condemned and sold.

32——Every such Ship, &c. so seized, with her Guns, Tackle, &c. and all said prohibited Commodities therein found, shall be forfeited; and said prohibited Goods shall be lodged in the King's Ware House, in the Port where carried into as aforesaid, until condemned according to Law; and being so condemned, shall be expos'd publickly to Sale (after 21 Days publick Notice thereof in Writing being affixed upon the Custom-House of said Port) by Inch of Candle, to the last and best Bidder; and every such Ship, Vessel, or Boat, with her Guns, Tackle, Furniture and Apparel shall after Condemnation thereof, be sold in like Manner: and one fourth Part of the Produce of such Sale, shall be to the Commander of the Ship, or Sloop making such Seizure; one fourth Part to the other Officers of such Ship, or Sloop; one fourth Part to the Mariners thereof,

21 Days Notice of Sale to be given.

Produce of Seizures, how to be divided.

to

to be equally distributed to them by the chief Officer of the Customs in said Port, or by the Person authorized to make such Sales as aforesaid, and the other fourth Part (after a Deduction thereout of all the Charges of Prosecution and Condemnation) to the Crown. Provided that if such Seizure be made on any Information, such Informer shall not only be indemnified from all Penalties, &c. but shall also receive one fifth Part of the Produce of such Sale, and the Residue shall be divided into four equal Parts, and distributed as before directed. *Ibid.* § 3. Informers.

33——Persons sued for any thing done in pursuance of this Act, may plead the general Issue, &c. and if the Plaintiff become Non-suit, &c. the Defendant shall recover treble Costs. *Ibid.* § 4. General Issue.

34——None shall be admitted to claim Property in any Seizure made on any Clause in this or any other Act, for preventing the unlawful Exportation of Woolen Goods from *Ireland*, (*vid. Supra. Art.* 29.) till he, or they shall first have given sufficient Security by Recognizance before one of the Commissioners of the Revenue in *Ireland*, or one of the Barons of the *Exchequer* in *England*, to answer the Penalties attending the Forfeiture thereof. *Ibid.* § 5. Security to be given, before Claim be admitted.

35——The Clause in *Stat.* 11, & 12. *W.* III. *cap.* 13. permitting the Exportation of such Wool-fells, Shortlings, or Mortlings, as shall be necessary for the use of the Gunner, or Boatswains Stores, for the Ship, or Vessel only; and so much Cloth, Serge, &c. as shall be for the proper use for Cloths only, of any Mariner or Passenger in the Voyage, not exceeding 40 Shillings each, is hereby repealed. *Ibid.* § 6. A former Clause repealed.

36——This Act shall not extend to disanul, or make void any other Penalties or Forfeitures inflicted by any former Law upon Exportation of Wool, or Woolen Manufactures, or alter, or repeal any Clause therein contained, which is not hereby (*Art.* 35.) altered or repealed. *Ibid.* § 7. Former Penalties not disanulled.

37——From and after the 1st of *May*, 1730, the Duties of Poundage upon Wool, Bay-Yarn, and Woolen-Yarn, exported out of this Kingdom to that Part of *Great Britain*, called *England*, due by the Act of Tonage and Poundage 14 & 15 *Car.* II. *cap.* 9. and by *Stat.* 1. *Geo.* II. *cap.* 6. and all Powers and Authorities to demand, receive, or collect said Duties, or any of them, and all Penalties and Forfeitures to be incurr'd for non Payment thereof shall cease and be absolutely discharged and repealed. 3 *Geo.* II. § *ult.* Wool, Bay-Yarn, and Woolen-Yarn to be exported Duty Free.

38——Wool of all Sorts to be imported free.

Vid. Rates.

Vid. Ships, 15.

Plantations, 12.

WOOL FELLS, } *Vid. Wool.*
WOOL FLOCKS, }
WOOL PORTS, *vid Wool*, 19.
WORSTED, *vid Wool.*

What ſhall be accounted Wreck.

1 WRECK—Where a Man, a Dog, or a Cat, eſcape quick out of the Ship, ſuch Ship, nor Barge, nor any thing within them, ſhall be adjudged Wreck, but the Goods to be ſaved and kept by View of the Sheriff, Coroner, or King's Bailiff, and delivered into the Hands of ſuch as are of the Town, where the Goods were found, that if any ſue for thoſe Goods within a Year and a Day, and after prove they were his, or periſhed in his keeping, they ſhall be reſtored him without Delay, *(Vid. Goods, Art.* 26.*)* and if not, they ſhall remain to the King, or the Perſon to whom ſuch Wreck belongeth, *&c.* 3 *Ed.* I. *cap.* 4. § 1. *B.*

Vid. Ships, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14.

Y.

YARDS—*Vid. Plantations*, 12.
YARN—*Vid, Linen Yarn. Wool.*

THE

RATES

OF

Merchandize, Inwards *and* Outwards.

As Settled

By the Acts of Excise and Customs 14 & 15 *Car.* II. *Cap.* 8 & 9.

And by 1 *Geo.* II. *Cap.* 6.

With the Total Amount of the neat Duties, payable in ready Money at Importation, and the neat Repayment on Exportation in Time, affixed to each Denomination of Goods therein rated.

DUBLIN:

Printed in the YEAR, 1736.

ADVERTISEMENT

For better understanding the Method and Use of the following Rates.

NOTE.

I. *THAT the* Denominations, *(and Column of* Value in Custom) *printed in a* Roman *Character, are an exact Transcript of the Rates granted by the Act of* Tunnage and Poundage; *only in Order to their being more readily found, they are here disposed more in the Course of the Alphabet, or as they have Dependance one upon another; but still under the same Letter, and general Head, as in the Original Roll of* Parliament.

II. *That where any Explanation seem'd necessary, as to the Denomination or Species of the Goods, it is included in a* Parenthesis, *and distinguish'd by* Italick *Characters.*

III. *That where any Goods are rated for* Excise, *and not for* Custom, *or in Expressions different from the* Custom *Rates: They are likewise distinguished by an* Italick *Character, and placed in Order of the Alphabet, as are also the additional Rates settled* 1 Geo. II. cap. 6. § 8. *which last being only temporary, and continued*

tinued from Seſſion to Seſſion, may poſſibly expire, or receive ſome future Alteration, and are therefore farther diſtinguiſhed by an (*) Aſteriſk.

N. B. *The Clauſe* 1 Geo. II. cap. 6. § 8. *above mentioned by which the additional or new Rates are ſettled, enacts as follows, viz.*

* " The ſeveral Rates and Values herein after ſpecified, and ſet againſt the ſeveral Goods and Merchandizes herein after mentioned, ſhall be the Rates and Values of ſuch Goods and Merchandizes, reſpectively, according to which, his Majeſty's Duties of Cuſtom and Exciſe ſhall be paid, computing the Duties of Cuſtom, after the Rate of Twelve Pence for every Twenty Shillings Value of ſuch Goods and Merchandizes, and computing the Duties of Exciſe, after the like Rate of Twelve Pence for every Twenty Shilings Value of ſuch Goods and Merchandizes; and the Goods and Merchandizes herein after mentioned, with their ſeveral and reſpective Rates, ſhall be annexed and added to the Book of Rates of Goods and Merchandizes Imported and Exported, already Eſtabliſhed; and ſhall be governed and directed by every Clauſe, Rule and Order laid down and ſpecified in and by the Act of Tunage and Poundage, and the Act of Exciſe made in the 14th Year of the Reign of King *Charles* II. *&c.* according to the Book of Rates therein inſerted.

" Provided alſo, that when this preſent Act ſhall expire, the ſeveral Goods and Merchandizes, not particularly valued in the Book of Rates, and which are in and by this Act rated and valued as aforeſaid, ſhall, from and after the Determination of this Act, be valued and rated, and pay the Duties of Cuſtom and Exciſe thereupon due to his Majeſty, His Heirs and Succeſſors, in ſuch manner as ſuch Commodities, ought to have been by

" Law

" Law rated and valued before the making of this " Act, any thing therein contained to the contrary " notwithstanding.

IV. *That whereas by a Clause in the Act of* Excise, *all* Drugs *are to pay* 2*s. for every* 20*s. Value, and all Sorts of* raw Hemp, undressed Flax, Tow, Tar, Rosin, Pitch, Wax, Cables, Cable Yarn, *and* Cordage, *are only to pay* 6*d. for every* 20*s. Value, as rated in* Excise; *the Rates of* Drugs *in the* Excise *Column are here charged double, and the other Goods only half of what they are respectively rated in the Original Act; so that in all Computations from the Rates, one twentieth Part, or Five* per Cent, *is the gross Duty of* Excise, *to be paid down or secured.*

V. *That whereas all Goods, not otherwise Rated, are to be valued in* Excise *as rated for* Custom, *the Values are accordingly incerted in the* Excise *Column, tho' not expresly rated by the Act of* Excise, *but where any Difference occurs in the Terms of the Acts, it is noted in the Margin for the Satisfaction of the Reader.*

VI. *That for the greater Ease in turning to such Articles as are rated under general Heads,* &c. *they are Alphabetically incerted with Reference to the Place where they may be found. Thus* Almonds *in* A. *with Reference to* Grocery, Backs *for* Chimnies *in* B, *with Reference to* Iron, *&c.*

VII. *That the Computations of* Neat Duties *are in Pounds, Shillings, Pence and* 20*th Parts of a Penny, (and for the greater Exactness) the Fractions of those* 20*th Parts, are likewise incerted, which, trivial and minute as they seem, will amount to something in large Quantities. Those that think the* 20*th Part of a Penny sufficient to their Purpose, may let them alone, but my Design being to give the exact* neat Duties, *it was necessary to annex them.*

VIII. *That they are intirely calculated (unleſs where noted) as if imported by a* Wholeſale Merchant. *To put down the Duties and Repayments of a Retailer, would have required four additional* Columns, *which nothing leſs than a Folio could conveniently contain. They are therefore included in a particular Table, where they may be readily diſcovered, thereby keeping within the Limits of my ſole Intention,* viz. *to make a cheap, as well as uſeful Work.*

IX. *That the different Circumſtances of* Importation, *which affect the Duties or Goods by Virtue of the* Navigation *and other Acts, are remarked in each particular thereby affected.*

X. *That the Duties and Repayments affixed to each Denomination, are the Total Amount of* Cuſtom *and* Exciſe *which are perpetual, (except thoſe of the* New Rates *above mentioned) to be paid down or repaid on Importation or Exportation reſpectively. The additional Duties, being only Temporary, are ſeparately incerted, and connected to their proper Articles by a Brace at the Right-Hand ſide.*

XI. *That the Letters annexed to the Rates on the inner Margin, refer to their Correſpondent Duties and Repayments on the oppoſite Side, which are always mark'd with the ſame Letter.*

XI. *That where any Goods are not liable to Exciſe, inſtead of the Word* Free *made uſe of in former Books of this Nature, the* Exciſe *Column is only daſh'd through, without any Figures.*

THE

THE

RATES

OF

MERCHANDIZE Inwards,

As Settled for CUSTOM by the

14 & 15 CAR. II. cap. 9. & 1 GEO. II. cap. 6.

As Settled for EXCISE by the

14 & 15 CAR. II. cap. 8. & 1 GEO. II. cap. 6, &c.

WITH

The Total Amount of the NEAT DUTIES to be paid down in ready Money on each Species of Goods so rated, and the NEAT REPAYMENT on Exportation in Time; All DISCOUNTS deducted.

DUBLIN:

Printed in the YEAR, MDCCXXXVI.

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
A.							
Addzes for Coopers, the Dozen	—	12	—	—	12	—	A
Aggets, small as a Bean, the 100	—	13	4	—	13	4	B
Dozen							
Aggets large, the Piece	—	—	6	—	—	6	C
Ale, vide Beer							
Alum — *English*, the Hundred Weight, containing 112 lb	—	10	—	—	15	—	D
Alum — *Foreign, of the Value of every* 20 s. *in Custom on Oath*	—	—	—	—	—	—	E
Alum — *the Tun, as rated for Excise*	—	—	—	15	—	—	F
Alum — *Vide* Alum *in* Drugs (Roach *or* Romish)							
* *Almonds* *in the Shell the Thousand*	—	1	6	—	1	6	G
* *Almonds* *Vide Grocery*							
Alphabets, the Set, containing 24	—	5	—	—	5	—	H
Alphisti, or Canary Seeds, the hundred Weight, containing 112 lb	3	15	—	3	15	—	I
Amber — the Pound	—	7	4	—	1	8	J
Amber — the Mast, containing two Pound and an half	—	8	4	—	8	4	K
Amber — Beads, the Pound	1	—	—	1	—	—	L
Anchovies, the little Barrel, (*containing* 16 lb. *of Fish, vide* 4 & 5 W. & M. *cap.* 5. *B.*)	—	7	6	—	7	6	M
Andirons — or Creepers of Lattin, the Pound	—	1	—	—	1	—	N
Andirons — of Iron wrought in *England*, the Pair	—	10	—	—	10	—	O
Andletts, or Mails, the Pound	—	3	—	—	3	—	P
Aneile of *Barbary*, the Pound	—	3	—	—	1	8	Q
Annifeeds, *vide Grocery*							
Annotto, the Pound, (*Dying Stuff*)	—	1	—	—	1	6	R
Anvils, *English*, the Hundred, containing 112 lb	—	8	—	—	8	—	S
Foreign to be entered on Oath.							
Apples — the Bushel	—	1	—	—	1	—	T
Apples — the Barrel, containing 3 Bushels	—	3	4	—	3	4	V
Apples — *dried. vide Pears.*							
Aqua Vitæ — the Barrel	5	6	8	5	6	8	
Aqua Vitæ — the Hogshead	8	—	—	8	—	—	
Aqua Vitæ — *vide Spirits.*							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{16}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{14}{25}$
B	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
C	—	—	—	11 $\frac{17}{50}$	—	—	—	8 $\frac{49}{100}$	—	—	—	13 $\frac{6}{25}$	—	—	—	9 $\frac{11}{25}$
D	—	1	2	3 $\frac{1}{5}$	—	—	11	6 $\frac{1}{5}$	—	—	—	—	—	—	—	—
E	—	—	—	—	—	—	—	—	—	1	3	4	—	—	7	12
F	—	—	—	—	—	—	—	—	—	14	1	4	—	14	1	4
G	—	—	1	14 $\frac{1}{50}$	—	—	1	5 $\frac{47}{100}$	—	—	1	19 $\frac{18}{25}$	—	—	1	8 $\frac{8}{25}$
H	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
I	—	7	1	1	—	—	3	13 $\frac{1}{2}$	—	8	3	6	—	5	10	16
J	—	—	5	2 $\frac{2}{5}$	—	—	3	— $\frac{3}{5}$	—	—	6	10 $\frac{4}{15}$	—	—	3	14 $\frac{8}{15}$
K	—	—	9	9	—	—	7	1 $\frac{1}{2}$	—	—	11	— $\frac{2}{3}$	—	—	7	17 $\frac{1}{3}$
L	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
M	—	—	8	10 $\frac{1}{10}$	—	—	6	7 $\frac{7}{20}$	—	—	9	18 $\frac{3}{5}$	—	—	7	1 $\frac{3}{5}$
N	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
O	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	—	—	—	—	—	—	—
P	—	—	3	8 $\frac{1}{25}$	—	—	2	10 $\frac{47}{50}$	—	—	3	19 $\frac{11}{25}$	—	—	2	16 $\frac{16}{25}$
Q	—	—	2	13	—	—	1	15 $\frac{9}{10}$	—	—	3	4 $\frac{2}{5}$	—	—	2	1 $\frac{3}{5}$
R	—	—	1	8 $\frac{1}{25}$	—	—	1	2 $\frac{31}{50}$	—	—	1	12 $\frac{3}{25}$	—	—	1	4 $\frac{13}{25}$
S	—	—	9	1 $\frac{11}{25}$	—	—	6	15 $\frac{21}{25}$	—	—	—	—	—	—	—	—
T	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
V	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{15}$	—	—	3	2 $\frac{14}{15}$

Inwards.

	RATES						
	Custom			Excise			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Argal, white, or red, or Powder, the Hundred Weight, containing 112 ℔	1	3	4	1	2	—	*A*
Armour, old, the Hundred Weight, containing 112 ℔	1	—	—	1	—	—	*B*
Arrows for Trunks, the Groce, containing 12 Dozen	—	6	8	—	6	8	*C*
Aſhes *vocat* — Pot-Aſhes — the Barrel, containing 200 ℔	2	10	—	—	—	—	
Aſhes *vocat* — Pot-Aſhes — *the Hundred Weight, containing* 112 ℔	—	—	—	2	—	—	
Aſhes *vocat* — Wood or Sope-Aſhes — the Laſt, containing 12 Barrels	12	—	—	—	—	—	
Aſhes *vocat* — Wood or Sope-Aſhes — *the Hundred Weight containing* 112 ℔	—	—	—	1	—	—	
By the 2d Anne, *cap. 4. Foreign Pot Aſhes, or Wood-Aſhes, are to be imported free of all Duties, from and after the Firſt of* Auguſt, 1705.							
Aul-Blades — the Thouſand, *Engliſh*	—	8	—	—	8	—	*D*
Aul-Blades — *Foreign of the Valüe of every* 20*s. on Oath*	—	—	—	—	—	—	*E*
* *Aul-Hafts, the Groce, containing* 12 *Dozen*	—	6	—	—	6	—	*F*
Aulgers — *Engliſh*, for Carpenters, the Groce	—	10	—	—	10	—	*G*
Aulgers — Foreign, for Carpenters, the Groce	1	—	—	1	—	—	*H*
Axes, or Hatchets, the Dozen	—	6	8	—	6	8	*I*
B.							
BAbies, or Puppets, for Children, the Groce, containing 12 Dozen	—	13	4	—	13	4	*J*
Babies Heads of Earth, the Dozen	—	10	—	—	9	—	*K*
And for additional Duty as Earthen Ware the Dozen	—	—	—	—	—	—	*L*
Backs for Chimnies, vide Iron.							
Bacon of *England* or *Wales* the Flitch	—	10	—	—	—	—	*M*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	2	1	$14\frac{4}{25}$	—	1	7	$1\frac{4}{25}$	—	2	6	$2\frac{6}{25}$	—	1	9	$5\frac{7}{25}$
B	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
C	—	—	7	$11\frac{1}{5}$	—	—	5	$13\frac{1}{5}$	—	—	8	$16\frac{8}{25}$	—	—	6	$5\frac{13}{25}$
D	—	—	9	$1\frac{11}{25}$	—	—	6	$15\frac{21}{25}$	—	—	—	—	—	—	—	—
E	—	—	—	—	—	—	—	—	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
F	—	—	6	$16\frac{2}{25}$	—	—	5	$1\frac{22}{25}$	—	—	7	$18\frac{22}{25}$	—	—	5	$13\frac{7}{25}$
G	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	—	—	—	—	—	—	—
H	—	—	—	—	—	—	—	—	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
I	—	—	7	$11\frac{1}{5}$	—	—	5	$13\frac{1}{5}$	—	—	8	$16\frac{8}{25}$	—	—	6	$5\frac{13}{25}$
J	—	1	3	$2\frac{2}{5}$	—	—	11	$6\frac{2}{5}$	—	1	5	$13\frac{1}{25}$	—	1	—	$11\frac{11}{25}$
K	—	—	10	$15\frac{13}{25}$	—	—	7	$18\frac{13}{25}$	—	1	—	$13\frac{13}{25}$	—	—	8	$17\frac{13}{25}$
L	—	—	5	$12\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	—	5	$12\frac{4}{5}$
M	—	—	5	14	—	—	2	17	—	—	—	—	—	—	—	—

Bacon

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Bacon	of *Westphalia* and all foreign, the Hundred, containing 112 lb	2	—	—	—	—	—	A
Bags	with Locks, the Dozen	2	8	—	2	8	—	B
	with Steel Rings without Locks, the Dozen	1	12	—	1	12	—	C
Balks	great the 100 containing 120 Balks — *in* British *Ships*	12	—	—	20	—	—	D
	great the 100 containing 120 Balks — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built.*	12	—	—	20	—	—	E
	But all great Balks of 8 Inches square and upwards, are to be rated, and pay as Timber, vide *Wood.*							
	middle (*under 8 and above 5 Inches square*) the 100 containing 120 Balks — *in* British *Ships*	5	—	—	6	—	—	F
	middle (*under 8 and above 5 Inches square*) the 100 containing 120 Balks — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built*	5	—	—	6	—	—	G
	small (5 *Inches and under*) the 100 containing 120 Balks — *in* British *Ships*	2	—	—	4	—	—	H
	small (5 *Inches and under*) the 100 containing 120 Balks — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built*	2	—	—	4	—	—	I
	Oak is not to be charged as Balks, but is to pay as Timber, vide *Wood.*							
Ballances *vocat.*	Gold Ballances, the Groce, containing 12 Dozen Pair	4	—	—	4	—	—	J
	Ounce Ballances the Groce, containing 12 Dozen Pair	2	—	—	2	—	—	K
	the Sort, containing 4 Dozen	2	13	4	2	13	4	L
Balls *vocat.*	Tennis Balls, the Thousand	2	—	—	1	10	—	M
	Wash Balls, the Groce, containing 12 Dozen	2	—	—	—	10	—	N
Bandeliers, the Hundred, containing five Score		—	16	8	—	16	8	O

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	10	16	—	—	11	8	—	2	6	8	—	1	3	4
B	—	4	6	$8\frac{16}{25}$	—	3	4	$15\frac{1}{25}$	—	5	3	$11\frac{1}{25}$	—	3	9	$6\frac{6}{25}$
C	—	3	—	$5\frac{19}{25}$	—	2	3	$3\frac{9}{25}$	—	3	6	$7\frac{9}{25}$	—	2	6	$4\frac{4}{25}$
D	1	10	2	8	1	4	6	—	1	14	—	—	1	6	4	16
E	—	—	—	—	—	—	—	—	2	1	7	4	1	10	2	8
F	—	10	4	$13\frac{3}{5}$	—	8	—	$3\frac{3}{5}$	—	11	11	$13\frac{3}{5}$	—	8	9	$13\frac{3}{5}$
G	—	—	—	—	—	—	—	—	—	14	1	$13\frac{3}{5}$	—	10	4	$13\frac{3}{5}$
H	—	5	7	$18\frac{2}{5}$	—	4	8	$10\frac{2}{5}$	—	6	3	$10\frac{2}{5}$	—	5	—	$6\frac{2}{5}$
I	—	—	—	—	—	—	—	—	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$
J	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
K	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
L	—	5	—	$9\frac{3}{5}$	—	3	9	$5\frac{3}{5}$	—	5	10	$12\frac{14}{25}$	—	4	2	$6\frac{14}{25}$
M	—	3	3	$14\frac{2}{5}$	—	2	4	$6\frac{2}{5}$	—	3	11	$6\frac{2}{5}$	—	2	8	$2\frac{2}{5}$
N	—	2	4	$8\frac{4}{5}$	—	1	5	$4\frac{4}{5}$	—	3	—	$4\frac{4}{5}$	—	1	8	$16\frac{4}{5}$
O	—	1	6	18	—	1	2	3	—	1	10	$1\frac{1}{3}$	—	1	3	$14\frac{2}{3}$

Bands

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Bands for Kettles. Vide Iron.							
Bands *vocat.* — *Flanders* Bands of Bone-lace the Band	10	—	—	10	—	—	A
Bands *vocat.* — Cut-work of *Flanders*, or any other Country	20	—	—	20	—	—	B
Band-ſtrings, the Dozen Knots	—	10	—	3	—	—	C
Band ſtring Twiſt. Vide Twiſt.							
Bankers of Verdures, the Dozen Pieces	4	—	—	4	—	—	D
Barbers Aprons or Checks, the Piece, not above 10 Yards	—	13	4	—	13	4	E
Barrillia or Saphora, to make Glaſs, the Barrel, containing 200 Weight	4	—	—	3	—	—	F
Bark, from and after the Firſt of November, 1703, *is to pay*, per *Barrel, one Penny, and no more.* 2 Annæ, cap. 2. §. 3.							
Barley — the Quarter containing 8 Buſhels — *in* Britiſh *Ships*	—	5	—	—	—	—	G
Barley — the Quarter containing 8 Buſhels — *in Ships not belonging to* Great Britain, *or* Ireland, *or foreign built not regiſter'd*	—	5	—	—	—	—	H
Barley — *Hull'd. Vide in* Drugs.							
Barlings — the Hundred containing 120 — *in* Britiſh *Ships*	1	13	4	12	—	—	I
Barlings — the Hundred containing 120 — *in Ships not belonging to* Great Britain, *or* Ireland, *or foreign built not regiſter'd*	1	13	4	12	—	—	J
Bartattoes or Bontbazines — narrow, the ſingle Piece not above 15 Yards	6	—	—	6	—	—	K
Bartattoes or Bontbazines — broad, the ſingle Piece not above 15 Yards	7	—	—	7	—	—	L
Bartattoes or Bontbazines — of Silk, the Yard	—	12	—	—	12	—	M
Bartattoes or Bontbazines — *And for every Pound Weight of Silk Manufacture not* Engliſh	—	—	—	—	—	—	N
Baſhrones. Vide Battery.							
Baſket Rods, the Bundle, (3 *Foot about at the Band*)	—	6	8	—	8	—	O

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	18	10	16	—	14	1	16	1	2	—	16	—	13	8	16
B	1	17	9	12	1	8	3	12	2	4	1	12	1	11	5	12
C	—	3	3	10 $\frac{4}{5}$	—	3	—	13 $\frac{4}{5}$	—	3	5	8 $\frac{4}{5}$	—	3	1	12 $\frac{4}{5}$
D	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
E	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{13}$	—	1	—	11 $\frac{1}{13}$
F	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$	—	7	10	12 $\frac{4}{5}$	—	5	4	4 $\frac{4}{5}$
G	—	—	2	17	—	—	1	8 $\frac{1}{2}$	—	—	3	16	—	—	1	18
H	—	—	—	—	—	—	—	—	—	—	5	14	—	—	2	17
I	—	12	10	7 $\frac{1}{5}$	—	12	—	17 $\frac{1}{5}$	—	13	4	13 $\frac{13}{15}$	—	12	4	— $\frac{8}{15}$
J	—	—	—	—	—	—	—	—	—	14	5	7 $\frac{1}{5}$	—	12	10	7 $\frac{1}{5}$
K	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$
L	—	13	2	15 $\frac{1}{5}$	—	9	10	17 $\frac{1}{5}$	—	15	5	7 $\frac{1}{5}$	—	11	—	3 $\frac{1}{5}$
M	—	1	1	12 $\frac{4}{25}$	—	—	6	15 $\frac{9}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	6	15 $\frac{8}{25}$
N	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
O	—	—	8	6 $\frac{6}{25}$	—	—	6	8 $\frac{6}{25}$	—	—	9	11 $\frac{13}{75}$	—	—	7	— $\frac{68}{75}$

Inwards.	RATES						
	Custom			Excise.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Baſkets, *vocat* Hand-baſkets, or Sports, the Dozen	—	3	4	—	4	—	*A*
Baſons of Lattin, the Pound	—	1	3	—	1	3	*B*
Baſt-Ropes: the Rope	—	—	6	—	—	6	
Baſt-Ropes: the Bundle, containing 10 Ropes	—	5	—	—	5	—	*B*
Baſt-Ropes: the Hundred Weight containing 112 ℔	—	8	—	—	8	—	*C*
Baſts, or StrawHats: knotted, the Dozen	—	6	8	—	6	8	*D*
Baſts, or StrawHats: plain, the Dozen	—	1	6	—	1	6	*E*
Battery, Baſhrones or Kettles, the Hundred Weight, containing 112 ℔	9	—	—	6	—	—	*F*
Bays of *Florence per* Yard	1	—	—	1	—	—	*G*
Beads of: *Amber. Vide Amber.*							
Beads of: Bone the great Groce, containing twelve ſmall Groce	1	10	—	1	10	—	*H*
Beads of: Box, the great Groce	1	10	—	1	10	—	*I*
Beads of: Chriſtal, the Thouſand	3	—	—	3	—	—	*J*
Beads of: Coral, the Pound	1	—	—	1	10	—	*K*
Beads of: Glaſs and Wood of all Sorts the great Groce	—	10	—	—	10	—	*L*
Beads of: Glaſs, the Pound, for Exciſe	—	—	—	—	2	—	*M*
Beads of: *And for every* 20 *s. Value on Oath, Cuſtom*	—	—	—	—	—	—	*N*
Beads of: *Glaſs, the ſmall Groce, containing* 12 *Dickers, Exciſe*	—	—	—	—	4	—	*O*
Beads of: *But Vide Bracelets.*							
Beads of: Jaſper, ſquare, the Hundred Stones	2	—	—	2	—	—	*P*
Beer and Ale imported, the Barrel, for Exciſe	—	—	—	—	5	—	*Q*
And for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	*R*
N. B. *Beer and Ale, imported, is not ſubject to any Inland Duty of Exciſe.*							
* *Beer* vocat *ſpruce Beer, the Gallon*	—	2	—	—	2	—	*S*
Beaupers, the Piece, containing 24 or 25 Yards	1	5	—	1	5	—	*T*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	4	$3\frac{3}{25}$	—	—	3	$4\frac{3}{25}$	—	—	4	$15\frac{59}{75}$	—	—	3	$10\frac{34}{75}$
B	—	—	1	$8\frac{7}{20}$	—	—	1	$1\frac{9}{40}$	—	—	1	$13\frac{1}{10}$	—	—	1	$3\frac{3}{5}$
B	—	—	5	$13\frac{2}{5}$	—	—	4	$4\frac{9}{10}$	—	—	6	$12\frac{2}{5}$	—	—	4	$14\frac{2}{5}$
C	—	—	9	$1\frac{11}{25}$	—	—	6	$15\frac{21}{25}$	—	—	10	$11\frac{21}{25}$	—	—	7	$11\frac{1}{25}$
D	—	—	7	$11\frac{1}{5}$	—	—	5	$13\frac{1}{5}$	—	—	8	$16\frac{8}{15}$	—	—	6	$5\frac{13}{15}$
E	—	—	1	$14\frac{1}{50}$	—	—	1	$5\frac{47}{100}$	—	—	1	$19\frac{18}{25}$	—	—	1	$8\frac{8}{25}$
F	—	14	2	$5\frac{3}{5}$	—	9	10	$19\frac{3}{5}$	—	17	—	$9\frac{3}{5}$	—	11	4	$1\frac{3}{5}$
G	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
H	—	2	10	$\frac{2}{5}$	—	1	4	$18\frac{2}{5}$	—	3	3	$14\frac{2}{5}$	—	1	4	$18\frac{2}{5}$
I	—	2	10	$\frac{2}{5}$	—	1	4	$18\frac{2}{5}$	—	3	3	$14\frac{2}{5}$	—	1	4	$18\frac{2}{5}$
J	—	5	8	$\frac{4}{5}$	—	2	9	$16\frac{4}{5}$	—	6	7	$8\frac{4}{5}$	—	2	9	$16\frac{4}{5}$
K	—	2	4	$6\frac{2}{5}$	—	1	4	$18\frac{2}{5}$	—	2	8	$2\frac{2}{5}$	—	1	4	$18\frac{2}{5}$
L	—	—	11	$6\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	5	$12\frac{4}{5}$
M	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$
N	—	—	11	8	—	—	—	—	—	1	3	4	—	—	—	—
O	—	—	2	$5\frac{3}{25}$	—	—	2	$5\frac{3}{25}$	—	—	2	$5\frac{3}{25}$	—	—	2	$5\frac{3}{25}$
P	—	3	9	$7\frac{1}{5}$	—	1	10	$11\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	1	10	$11\frac{1}{5}$
Q	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	—	—	—	—	—	—
R	—	—	11	8	—	—	5	14	—	—	—	—	—	—	—	—
S	—	—	2	$5\frac{9}{25}$	—	—	1	$13\frac{24}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$17\frac{19}{25}$
T	—	2	4	7	—	1	9	$4\frac{1}{2}$	—	2	9	2	—	1	11	12

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Bell-mettle, the Hundred Weight, containing 112 lb	1	13	4	1	13	4	A
Bellows, the Pair	—	2	—	—	2	—	B
* *Bellows Pipes, the Groce*	1	—	—	1	—	—	C
Bells *vocat.* † Clapper-Bells, the Hundred Weight containing 112 lb	5	12	—	5	12	—	D
Bells *vocat.* Dog-Bells. the small Groce, containing 12 Dozen	—	1	4	—	—	8	E
Bells *vocat.* Hawk-Bells, *French* making, the Dozen Pair	—	5	—	—	12	—	F
Bells *vocat.* Hawk-Bells, *Noremborough* making, the Dozen Pair	—	2	—	—	2	—	G
Bells *vocat.* Horse-Bells, the small Groce, containing 12 Dozen	—	10	—	—	10	—	H
Bells *vocat.* Morris-Bells, the small Groce, containing 12 Dozen	—	10	—	—	10	—	I
Birds of Stone. Vide Whistles.							
* *Bill-books, the Dozen*	—	12	—	—	12	—	J
Bits, for Bridles, the Dozen	—	10	—	—	10	—	K
Blacking, or Lamp-black, the Hundred Weight, containing 112 lb	4	—	—	4	—	—	L
* *Blades for* — *Foils, the Dozen*	—	8	—	—	8	—	M
* *Blades for* — *Knives and Forks, the Groce*	—	13	4	—	13	4	N
* *Blades for* — *Razors, the Dozen*	—	6	—	—	6	—	O
* *Blades for* — *Swords* (British) *course, the Dozen*	—	12	—	—	12	—	P
* *Blades for* — *Vide Sword-blades in* S.							
Blankets *vocat.* *Paris* Mantles coloured, the Mantle	1	5	8	1	5	8	Q
Blankets *vocat.* *Paris* Mantles, or others, uncoloured, the Mantle	1	—	—	1	—	—	R
Bosses, for Bridles, the small Groce, containing 12 Dozen	—	10	—	—	10	—	S
Boards *vocat.* Barrel-boards the 100 containing 120 Boards *in* British *Ships*	—	5	—	10	—	—	T
Boards *vocat.* Barrel-boards the 100 containing 120 Boards *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regist'r'd*	—	5	—	10	—	—	V

† *Rated in the Act of Customs at* 1 s. *per Pound.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	3	1	16	—	2	4	6	—	3	8	2 $\frac{2}{3}$	—	2	7	9 $\frac{1}{3}$
B	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
C	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
D	—	10	7	— $\frac{4}{25}$	—	7	11	1 $\frac{19}{25}$	—	12	4	5 $\frac{19}{25}$	—	8	9	14 $\frac{14}{25}$
E	—	—	1	2 $\frac{18}{25}$	—	—	—	15 $\frac{3}{25}$	—	—	1	7 $\frac{15}{75}$	—	—	—	17 $\frac{45}{75}$
F	—	—	9	12 $\frac{9}{25}$	—	—	8	3 $\frac{43}{50}$	—	—	10	11 $\frac{9}{25}$	—	—	8	13 $\frac{9}{25}$
G	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
H	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
I	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
J	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{15}{25}$	—	—	11	6 $\frac{14}{25}$
K	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
L	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
M	—	—	9	1 $\frac{11}{25}$	—	—	6	15 $\frac{21}{25}$	—	—	10	11 $\frac{21}{25}$	—	—	7	11 $\frac{1}{25}$
N	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{4}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
O	—	—	6	16 $\frac{2}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$
P	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{15}{25}$	—	—	11	6 $\frac{14}{25}$
Q	—	2	5	2 $\frac{3}{25}$	—	1	9	15 $\frac{41}{50}$	—	2	9	19 $\frac{49}{75}$	—	2	—	4 $\frac{44}{75}$
R	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
S	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
T	—	9	7	13	—	9	6	4 $\frac{1}{2}$	—	9	8	12	—	9	6	14
V	—	—	—	—	—	—	—	—	—	9	10	10	—	9	7	13

Boards

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Boards *vacat.*	Clap-boards the 100 containing 120 Boards — *in* British *Ships*	—	15	—	5	—	—	*A*
	Clap-boards the 100 containing 120 Boards — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	15	—	5	—	—	*B*
	Pipe-boards, or Pipe-holt, the 100 containing 120 Boards — *in* British *Ships*	1	—	—	1	—	—	*C*
	Pipe-boards, or Pipe-holt, the 100 containing 120 Boards — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	—	—	1	—	—	*D*
	White-boards for Shoe-makers the Board — *in* British *Ships*	—	1	—	—	1	—	*E*
	White-boards for Shoe-makers the Board — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	1	—	—	1	—	*F*
	Paſte-boards, for Books, the Thouſand	—	13	4	—	13	4	*G*
	Bodkins, the ſmall Groce, containing 12 Dozen	—	6	8	—	6	8	*H*
	Bome-ſpars, the 100 containing 120 — *in* British *Ships*	1	13	4	3	—	—	*I*
	Bome-ſpars, the 100 containing 120 — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	13	4	3	—	—	*J*
	Bombazines. Vide Bartatoes.							
Books unbound	the Baſket, or Maund, containing 8 Bales, or 2 Fats	8	—	—	8	—	—	*K*
	the Fat, containing Half a Maund	4	—	—	4	—	—	*L*
	But the Baſket, or Maund, of unbound Books being deem'd to contain 8 *Hundred Weight, it is therefore more uſual to enter them by the* 100 *Weight containing* 112 lb.	1	—	—	1	—	—	*M*
	Bottanoes *per* Piece	—	10	—	—	10	—	*N*
	Bottles — of Earth, covered with Wicker, the Dozen	—	3	4	—	1	6	*O*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	5	4	19	—	5	—	13 $\frac{1}{2}$	—	5	7	16	—	5	2	2
B	—	—	—	—	—	—	—	—	—	6	1	10	—	5	4	19
C	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
D	—	—	—	—	—	—	—	—	—	2	10	1 $\frac{3}{5}$	—	1	10	13 $\frac{3}{5}$
E	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
F	—	—	—	—	—	—	—	—	—	—	1	14 $\frac{2}{25}$	—	—	1	2 $\frac{17}{25}$
G	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
H	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
I	—	4	4	16 $\frac{4}{5}$	—	3	7	6 $\frac{4}{5}$	—	4	11	3 $\frac{7}{15}$	—	3	10	10 $\frac{2}{15}$
J	—	—	—	—	—	—	—	—	—	5	11	16 $\frac{4}{5}$	—	4	4	16 $\frac{4}{5}$
K	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$
L	—	7	6	14 $\frac{2}{3}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
M	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
N	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
O	—	—	2	14 $\frac{23}{25}$	—	—	1	15 $\frac{23}{25}$	—	—	3	7 $\frac{44}{75}$	—	—	2	2 $\frac{19}{75}$

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Bottles	of Glaſs — covered with Wicker, the Dozen	—	13	4	—	3	—	A
	of Glaſs — with Vices, cover'd with Leather, the Dozen	3	—	—	—	3	—	B
	uncover'd, the Dozen	—	3	—	—	3	—	C
	* *of Stone* — *the Dozen*	—	6	8	—	6	8	D
	* *of Stone* — *And for additional Duty as Earthen Ware*, per *Dozen*	—	—	—	—	—	—	E
	of Wood, called ſucking Bottles the Groce, containing 12 Dozen	—	10	—	—	10	—	F
Bottoms for Sieves. *Vide Hair.*								
Boultel — Raines, the Piece		—	8	—	—	8	—	G
Boultel — the Bale, containing 20 Pieces		8	—	—	8	—	—	H
Bowling-Stones — *the Buſhel, for Exciſe*		—	—	—	—	10	—	I
Bowling-Stones — *And for the Value of every* 20 s. *on Oath, Cuſtom*		—	—	—	—	—	—	J
Bows *vocat.* Stone-Bows of Steel, the Piece		—	10	—	—	10	—	K
Bow-ſtaves the Hundred containing ſix ſcore Staves — *in* Britiſh *Ships*		4	—	—	4	—	—	L
Bow-ſtaves the Hundred containing ſix ſcore Staves — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*		4	—	—	4	—	—	M
Boxes *vocat.* — *Drawing-Boxes* — *the Dozen, as rated for Exciſe*		—	—	—	—	4	—	N
Boxes *vocat.* — *Drawing-Boxes* — *and for the Value of every* 20 s. *on Oath, Cuſtom*		—	—	—	—	—	—	O
Boxes *vocat.* — Fire or Tinder Boxes, the Groce, containing 12 Dozen Boxes		—	13	4	—	13	4	P
Boxes *vocat.* — *Money-Boxes* — *the Groce, containing 12 Dozen, Exciſe*		—	—	—	—	3	6	Q
Boxes *vocat.* — *Money-Boxes* — *and for the Value of every* 20 s. *on Oath, Cuſtom*		—	—	—	—	—	—	R
Boxes *vocat.* — Neſt-boxes, the Groce, containing 12 Dozen		2	—	—	2	—	—	S

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	9	$5\frac{21}{25}$	—	—	5	$9\frac{21}{25}$	—	—	11	$16\frac{3}{7}\frac{5}{5}$	—	—	6	$15\frac{3}{7}\frac{3}{5}$
B	—	2	11	$17\frac{21}{25}$	—	1	6	$15\frac{21}{25}$	—	3	11	$5\frac{21}{25}$	—	2	—	$9\frac{21}{25}$
C	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
D	—	—	7	$11\frac{1}{5}$	—	—	5	$13\frac{1}{5}$	—	—	8	$16\frac{6}{15}$	—	—	6	$5\frac{13}{15}$
E	—	—	3	$15\frac{1}{5}$	—	—	3	$15\frac{1}{5}$	—	—	3	$15\frac{1}{5}$	—	—	3	$15\frac{1}{5}$
F	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
G	—	—	9	$1\frac{11}{25}$	—	—	6	$15\frac{21}{25}$	—	—	10	$11\frac{21}{25}$	—	—	7	$11\frac{11}{25}$
H	—	15	1	$8\frac{4}{5}$	—	11	3	$16\frac{4}{5}$	—	17	7	$16\frac{4}{5}$	—	12	7	— $\frac{4}{5}$
I	—	—	5	$12\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	—	5	$12\frac{4}{5}$
J	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
K	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
L	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
M	—	—	—	—	—	—	—	—	—	11	4	$6\frac{2}{3}$	—	7	6	$14\frac{2}{5}$
N	—	—	2	$5\frac{3}{25}$	—	—	2	$5\frac{3}{25}$	—	—	2	$5\frac{3}{25}$	—	—	2	$5\frac{3}{25}$
O	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
P	—	1	3	$2\frac{2}{5}$	—	—	11	$6\frac{2}{5}$	—	1	5	$13\frac{1}{15}$	—	1	—	$11\frac{1}{15}$
Q	—	—	1	$19\frac{12}{25}$	—	—	1	$19\frac{12}{25}$	—	—	1	$19\frac{12}{25}$	—	—	1	$19\frac{12}{25}$
R	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
S	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Boxes *viz.* Pepper-boxes, the Groce, containing 12 Dozen		15			15		A
Round-boxes, or *French* Boxes, for Marmalade or Jelly, the Dozen		3			2	6	B
Sand-boxes, the Groce, containing 12 Dozen		13	4		13	4	C
Soap-boxes, the Shock, containing three Score Boxes	1	6	8	1	6	8	D
Spice-boxes, the Dozen		4			4		E
Tobacco-boxes, the Groce, containing 12 Dozen	1				12		F
Touch-boxes covered with Leather the Dozen		2			2		G
Touch-boxes covered with Velvet, the Dozen		10			10		H
Touch-boxes of Iron, or other Mettle, guilt, the Dozen		13	4		13	4	I
Braceletts, or Neck-laces of Glass, the small Groce, containing 12 Bundles or Dickers		4			4		J
Braceletts, or Neck-laces red, the small Groce, containing 12 Bundles, or Dickers		4			4		K
N. B. *A Dicker contains Ten.*							
Brandy. Vide Spirits.							
Brass or Lamps, the Dozen		10			10		L
Brass or Laver-cocks, the Pound		1	4		1	2	M
Brass or *Old or Shruff. Vide Shruff.*							
Brass or Piles Weights, the Pound		1			1		N
Brass or Brass Scales and Weights, Dozen Pair		3	4		3	4	O
Brass or Trumpets, the Dozen		12			12		P
Brick-Stones *viz.* the Thousand Brick-Stones		13	4		13	4	Q
Brick-Stones *viz.* *Flanders* Tile to scour with, the Thousand	1	6	8	1			R
Brick-Stones *viz.* Galley-Tiles, the Foot, (6 *to the Foot*)			8			6	S
Brick-Stones *viz.* * *Pan-Tiles, the Thousand*	2	10		†5			T
Brick-Stones *viz.* Paving-Tiles, the Thousand	2			5			U

† So rated by the Act of Excise.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$
B	—	—	3	2 $\frac{2}{5}$	—	—	2	5 $\frac{3}{10}$	—	—	3	13 $\frac{1}{5}$	—	—	2	11
C	—	1	3	2 $\frac{2}{5}$	—	—	11	16 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
D	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
E	—	—	4	10 $\frac{18}{25}$	—	—	3	7 $\frac{23}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	3	15 $\frac{13}{25}$
F	—	1	6	3 $\frac{9}{25}$	—	1	—	9 $\frac{9}{25}$	—	1	9	19 $\frac{9}{25}$	—	1	2	7 $\frac{9}{25}$
G	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
H	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
I	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
J	—	—	4	10 $\frac{18}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	2	5 $\frac{3}{25}$
K	—	—	4	10 $\frac{18}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	2	5 $\frac{3}{25}$
L	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
M	—	—	1	8 $\frac{9}{25}$	—	—	1	— $\frac{19}{25}$	—	—	1	13 $\frac{3}{75}$	—	—	1	3 $\frac{22}{75}$
N	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
O	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{15}$	—	—	3	2 $\frac{14}{15}$
P	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{14}{25}$
Q	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
R	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	—	2	7	10 $\frac{14}{15}$	—	1	9	8 $\frac{4}{15}$
S	—	—	—	13 $\frac{6}{25}$	—	—	—	9 $\frac{11}{25}$	—	—	—	15 $\frac{58}{75}$	—	—	—	10 $\frac{53}{75}$
T	—	7	—	18	—	5	10	13	—	7	10	8	—	6	3	8
V	—	6	7	4	—	5	7	16	—	7	2	16	—	5	11	12

Bridles,

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Bridles, the Dozen	—	15	—	—	15	—	A
Brimstone, the Hundred Weight, containing 112 lb	—	6	8	—	15	—	B
Bristles — rough, or undrest, the Dozen Pounds	—	5	—	—	6	—	C
Bristles — dreſt, the Dozen Pounds	—	10	—	—	12	—	D
Broches of Latten or Copper, the Groce, containing 12 Dozen	—	12	—	—	12	—	E
Brushes — Beard-bruſhes, the Groce, containing 12 Dozen	—	6	8	—	6	8	F
Brushes — of Hair *vocat* — Comb-bruſhes, the Groce, containing 12 Dozen	—	13	4	—	13	4	G
Brushes — of Hair *vocat* — Head-bruſhes, the Dozen	—	6	8	—	6	8	H
Brushes — of Hair *vocat* — Rubbing-bruſhes, the Dozen	—	1	4	—	1	4	I
Brushes — of Hair *vocat* — Weavers-bruſhes, the Dozen	—	5	—	—	5	—	J
Brushes — of Heath — course, the Dozen	—	3	—	—	3	—	K
Brushes — of Heath — fine or Head Bruſhes. the Dozen	—	6	8	—	6	8	L
Brushes — of Heath — called Rubbing-Bruſhes, the Dozen	—	1	—	—	1	—	M
Brushes for Hats and Cloaths, the Dozen	—	5	—	—	5	—	N
Buckrams — *Callico Buckrams. Vide Bugaſins.*							
† *Rated by the Act of Exciſe at 5 s. per Piece.* — † of the East-country, the Roul, or half Piece	—	5	—	—	2	6	O
Buckrams — *And for additional Duty, as Linen* per *Yard*	—	—	—	—	—	—	P
Buckrams — *of* Roan, *the Dozen Pieces*	2	10	—	3	—	—	Q
Buckrams — *Additional Duty* per *Yard*	—	—	—	—	—	—	R
Buckrams — of *French*, making the Dozen Pieces	2	10	—	2	10	—	S
Buckrams — *Additional Duty* per *Yard*	—	—	—	—	—	—	T
Buckrams — *of* Caen, *the Dozen*	2	10	—	2	10	—	V
Buckrams — *Additional Duty* per *Yard*	—	—	—	—	—	—	U
Buckrams — of *Germany*, or fine, *per* Piece	—	10	—	—	10	—	W
Buckrams — *Additional Duty* per *Yard*	—	—	—	—	—	—	X

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$
B	—	1	—	5 $\frac{1}{5}$	—	—	10	7 $\frac{1}{5}$	—	1	1	10 $\frac{8}{15}$	—	—	10	19 $\frac{13}{15}$
C	—	—	6	4 $\frac{17}{25}$	—	—	4	16 $\frac{9}{50}$	—	—	7	3 $\frac{17}{25}$	—	—	5	7 $\frac{17}{25}$
D	—	1	—	9 $\frac{9}{25}$	—	—	9	12 $\frac{9}{25}$	—	1	2	7 $\frac{9}{25}$	—	—	10	11 $\frac{9}{25}$
E	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{14}{25}$
F	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
G	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
H	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
I	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$	—	—	1	15 $\frac{23}{75}$	—	—	1	5 $\frac{13}{75}$
J	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
K	—	—	3	8 $\frac{1}{25}$	—	—	2	10 $\frac{47}{50}$	—	—	3	19 $\frac{11}{15}$	—	—	2	16 $\frac{16}{25}$
L	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
M	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{23}{25}$
N	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
O	—	—	4	5 $\frac{1}{5}$	—	—	—	—	—	—	5	4 $\frac{1}{5}$	—	—	—	—
P	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
Q	—	5	2	6 $\frac{4}{5}$	—	—	—	—	—	5	11	16 $\frac{4}{5}$	—	—	—	—
R	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
S	—	4	18	4	—	—	—	—	—	5	6	4	—	—	—	—
T	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
V	—	4	18	4	—	—	—	—	—	5	6	4	—	—	—	—
U	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
W	—	—	11	6 $\frac{4}{5}$	—	—	—	—	—	1	1	4 $\frac{4}{5}$	—	—	—	—
X	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—

Hamborough

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Buckrams	Hamboreugh, *black, the Piece, for Excise*	—	—	—	—	—	—	*A*
	For the Value of every 20 s. *on Oath for Cuſtom*	—	—	—	—	—	—	*B*
	Additional Duty per *Yard*	—	—	—	—	—	—	*C*
	vocat. Carrick Buckrams, the ſhort Piece	—	2	—	—	2	—	*D*
	Additional Duty per *Yard*	—	—	—	—	—	—	*E*
Buckles	for Girdles, the ſmall Groce, containing 12 Dozen	1	—	—	1	—	—	*F*
	for Girts, the Groce, containing 12 Dozen	—	7	6	—	7	6	*G*
	* vocat. *Shoe-Buckles, the Groce, containing* 12 *Dozen Pair*	—	12	—	—	12	—	*H*
Buffines, Muccadoes, and Lile Grograms —	narrow, the ſingle Piece, not above 15 Yards	3	—	—	3	—	—	*I*
	broad, the ſingle Piece, not above 15 Yards	4	10	—	4	10	—	*J*
Bugaſins, or Callicoe Buckrams, the half Piece		—	5	—	—	5	—	*K*
Additional Duty, as Indian, *per* Yard		—	—	—	—	—	—	*L*
Bugles —	great, the Pound	—	4	—	—	4	—	*M*
	ſmall, or Seed Bugle, the Pound	—	6	8	—	6	8	*N*
	Lace, the Pound	—	8	—	—	8	—	*O*
	of Glaſs, the Pound, for Exciſe	—	—	—	—	2	6	*P*
	And for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	*Q*
Bullion. Vide Plate.								
Bullions, for Purſes, the Groce, containing 12 Dozen		—	10	—	—	10	—	*R*
Bulruſhes, the Load (60 *Bundles*)		1	—	—	1	—	—	*S*
Burrs, for Mill-ſtones, the Hundred, containing 5 Score		2	10	—	2	—	—	*T*
Buſkins, of Leather, the Dozen Pair		4	—	—	4	—	—	*V*
Buſtians, the ſingle Piece, not above 15 Yards		2	—	—	2	—	—	*U*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	12 $\frac{4}{5}$	—	—	—		—	—	5	12 $\frac{4}{5}$	—	—	—	
B	—	—	11	8	—	—	—		—	1	3	4	—	—	—	
C	—	—	5	12 $\frac{4}{5}$	—	—	—		—	—	5	12 $\frac{4}{5}$	—	—	—	
D	—	—	2	5 $\frac{9}{25}$	—	—	—		—	—	2	12 $\frac{24}{25}$	—	—	—	
E	—	—	5	12 $\frac{4}{5}$	—	—	—		—	—	5	12 $\frac{4}{5}$	—	—	—	
F	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
G	—	—	8	10 $\frac{1}{10}$	—	—	4	4 $\frac{3}{5}$	—	—	9	18 $\frac{3}{5}$	—	—	4	4 $\frac{3}{5}$
H	—	1	1	12 $\frac{4}{25}$	—	—	6	15 $\frac{9}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	6	15 $\frac{9}{25}$
I	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
J	—	8	6	1 $\frac{1}{5}$	—	6	4	8 $\frac{1}{5}$	—	9	11	3 $\frac{1}{5}$	—	7	—	19 $\frac{1}{5}$
K	—	—	5	13 $\frac{2}{5}$	—	—	—		—	—	—		—	—	—	
L	—	1	4	18 $\frac{3}{5}$	—	—	—		—	—	—		—	—	—	
M	—	—	4	10 $\frac{12}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	2	5 $\frac{3}{25}$
N	—	—	7	11 $\frac{1}{5}$	—	—	3	15 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	3	15 $\frac{1}{5}$
O	—	—	9	1 $\frac{1}{25}$	—	—	4	10 $\frac{6}{25}$	—	—	10	11 $\frac{21}{25}$	—	—	4	10 $\frac{6}{25}$
P	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$
Q	—	—	11	8	—	—	—		—	1	3	4	—	—	—	
R	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
S	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
T	—	4	3	1 $\frac{1}{5}$	—	3	—	16 $\frac{1}{5}$	—	5	—	11 $\frac{1}{5}$	—	3	5	11 $\frac{1}{5}$
V	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
U	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$

Can be imported from Great Britain *only.*

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Butter —	the Barrel	1	—	—	—	—	—	A
	of *England*, the Hundred Weight containing 112 ℔	—	10	—	—	—	—	B
Buttons	of Bugle, Steel, Copper, or Latten, the great Groce, containing 12 ſmall Groce, every Groce 12 Dozen	1	6	8	1	6	8	C
	of Bugle, the Dozen	—	—	8	—	—	8	D
	of Chriſtal the Dozen	—	4	—	—	4	—	E
	of fine Damaſk Work, the Dozen	—	10	—	—	10	—	F
	of Glaſs, the great Groce, containing 12 ſmall Groce	—	13	4	—	13	4	G
	of Hair, the Groce, containing 12 Dozen	—	2	—	—	4	—	H
	for Handkerchiefs, the Groce, containing 12 Dozen	2	—	—	1	—	—	I
	of Silk, the great Groce, containing 12 ſmall Groce	1	—	—	3	—	—	J
	of Thread, the great Groce, containing 12 ſmall Groce	—	10	—	—	10	—	K

C.

CABINETS, or Counters, ſmall, the Piece		1	—	—	1	—	—	L
——Large, the Piece		2	—	—	2	—	—	M
Cables, tarr'd or untarr'd, the Hundred Weight, containing 112 ℔		—	13	4	—	—	—	N
Caddas, or Crewel Ribband, the Dozen Pieces, every Piece containing 36 Yards		1	10	—	1	10	—	O
* *Caffoy*, per *Yard*		—	12	—	—	12	—	P
Callicoe-Buckrams. Vide Bugaſins.								
Callicoe Cupboard Cloaths. Vide Pintadoes.								
* *Callicoes*	*painted or ſtained*, per *Yard*	—	5	—	—	5	—	Q
	Additional Duty, per *Yard*	—	—	—	—	—	—	R
	White. Vide Linen.							
Callivers. Vide Guns.								

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
B	—	—	5	14	—	—	2	17	—	—	—	—	—	—	—	—
C	—	2	6	4 $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$	—	2	11	6 $\frac{2}{5}$	—	1	3	— $\frac{4}{5}$
D	—	—	—	13 $\frac{18}{25}$	—	—	—	11 $\frac{8}{25}$	—	—	—	17 $\frac{49}{75}$	—	—	—	12 $\frac{44}{75}$
E	—	—	4	10 $\frac{18}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	2	5 $\frac{3}{25}$
F	—	—	11	6 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$
G	—	1	3	2 $\frac{2}{5}$	—	—	7	10 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	—	7	10 $\frac{2}{5}$
H	—	—	3	7 $\frac{23}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	3	15 $\frac{13}{25}$	—	—	2	5 $\frac{3}{25}$
I	—	2	10	1 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	3	5	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
J	—	3	9	4 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	—	4	1	— $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
K	—	—	11	6 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$
L	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
M	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
N	—	—	7	12	—	—	3	16	—	—	10	2 $\frac{2}{3}$	—	—	5	1 $\frac{1}{3}$
O	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
P	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{14}{25}$
Q	—	—	5	13 $\frac{2}{5}$	—	—	—	—	—	—	—	—	—	—	—	—
R	—	1	4	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—	—	—	—	—

Can be imported from Great Britain *only.*

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Calve-skins, in the Hair, the Piece	—	1	8	—	1	8	A
Cambogium. *Vide* Druggs.							
Cameletto, half Silk, half Hair, Foreign the Yard	1	—	—	1	—	—	B
Canary-Seeds. Vide Alphisti.							
Candle-plates, or Wallers of Brass or Latten, the Pound	—	1	4	—	1	4	C
Candles of Tallow, the Pound	—	—	6	—	—	6	D
Candlesticks of Brass, or Latten, the Pound	—	1	8	—	1	8	E
Candlesticks * *Iron, the Dozen*	—	5	—	—	5	—	F
Candlesticks of Wyre, the Dozen	—	6	8	—	6	8	G
Candlewick, the Hundred Weight, containing 112 ℔	4	—	—	4	—	—	H
Canes — or Reeds, the Thousand	2	10	—	5	—	—	I
Canes — of Wood, the Dozen	—	4	—	—	4	—	J
Canes — the Shock, containining Canes	1	—	—	1	—	—	K
Cant-Spars, the Hundred, containing 6 Score *in* British *Ships*	1	13	4	30	—	—	L
Cant-Spars, the Hundred, containing 6 Score *in Ships not belonging to* Great Britain, *or* Ireland, *or foreign built not regist'er'd*	1	13	4	30	—	—	M
† Capers, the *Hundred Weight containing* 112 ℔	2	16	—	2	10	—	N
Cap-hooks, or Hooks-ends, the Groce, containining 12 Dozen	—	15	—	—	12	—	O
Capravens, the Hundred, containing 6 Score *in* British *Ships*	3	13	4	3	13	4	P
Capravens, the Hundred, containing 6 Score *in Ships not belonging to* Great Britain, *or* Ireland, *or foreign built not regist'er'd*	3	13	4	3	13	4	Q

† *Rated for Custom at 6 d. per Pound.*

N. B. A Capraven is a Boat-mast of 12 Inches Circumference in the Middle.

Capsvocat.

double tufted, or cockared Caps, the Dozen	2	8	—	2	8	—	R
for Children, the Dozen	1	—	—	1	—	—	S
Night-Caps, of Linnen, the Dozen	—	8	—	—	8	—	T

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	17 $\frac{4}{5}$	—	—	1	8 $\frac{3}{10}$	—	—	2	4 $\frac{2}{15}$	—	—	1	11 $\frac{7}{15}$
B	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
C	—	—	1	7 $\frac{11}{23}$	—	—	1	2 $\frac{16}{23}$	—	—	1	15 $\frac{23}{75}$	—	—	1	5 $\frac{13}{75}$
D	—	—	—	11 $\frac{17}{50}$	—	—	—	8 $\frac{49}{100}$	—	—	—	13 $\frac{6}{25}$	—	—	—	9 $\frac{11}{25}$
E	—	—	1	17 $\frac{4}{5}$	—	—	1	8 $\frac{3}{10}$	—	—	2	4 $\frac{2}{15}$	—	—	1	11 $\frac{7}{15}$
F	—	—	5	13 $\frac{3}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
G	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{11}{15}$
H	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
I	—	7	—	18	—	5	10	13	—	7	10	8	—	6	3	8
J	—	—	4	10 $\frac{18}{25}$	—	—	3	7 $\frac{23}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	3	15 $\frac{13}{25}$
K	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
L	1	9	9	8	1	8	11	18	1	10	3	14 $\frac{2}{3}$	1	9	3	1 $\frac{1}{3}$
M	—	—	—	—	—	—	—	—	1	11	4	8	1	9	9	8
N	—	5	—	2 $\frac{2}{5}$	—	3	8	3 $\frac{1}{5}$	—	5	10	15 $\frac{1}{5}$	—	4	1	9 $\frac{3}{5}$
O	—	1	3	6 $\frac{9}{25}$	—	—	11	— $\frac{43}{50}$	—	1	6	3 $\frac{9}{25}$	—	1	—	9 $\frac{9}{25}$
P	—	6	11	3 $\frac{1}{5}$	—	5	2	5 $\frac{1}{5}$	—	8	1	1 $\frac{13}{15}$	—	5	9	4 $\frac{8}{15}$
Q	—	—	—	—	—	—	—	—	—	10	4	19 $\frac{1}{5}$	—	6	11	3 $\frac{1}{5}$
R	—	4	6	8 $\frac{16}{25}$	—	3	4	15 $\frac{1}{25}$	—	5	3	11 $\frac{1}{25}$	—	3	9	6 $\frac{6}{25}$
S	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
T	—	—	9	1 $\frac{11}{23}$	—	—	6	15 $\frac{21}{25}$	—	—	10	11 $\frac{21}{25}$	—	—	7	11 $\frac{1}{25}$

Caps

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Caps, vocat. Night-Caps of Satten and Velvet, the Dozen	3	—	—	3	—	—	A
Night-Caps of Silk, knit the Dozen	4	—	—	4	—	—	B
Night-Caps *And for every Pound Weight of Silk Manufacture not* Britiſh	—	—	—	—	—	—	C
Night-Caps of Woollen, the Dozen	1	—	—	1	—	—	D
Cards, vocat. Playing Cards, the Groce, containing Dozen Pair	4	—	—	2	—	—	E
And for every Pack of playing Cards imported, a farther Duty	—	—	—	—	—	—	F
Wool-Cards old, the Dozen Pair	—	6	—	—	6	—	G
Wool-Cards new, the Dozen Pair	—	10	—	—	10	—	H
Carpets, vocat. *Brunſwick*, Carpets, ſtript or unſtript the Piece	—	10	—	—	8	—	I
China, of Cotton, courſe, the Piece.	—	4	—	—	4	—	J
Additional Duty per Yard	—	—	—	—	—	—	K
of Cornex, the Carpet two Yards and an half long	1	5	—	1	5	—	L
of *England* or *Scotland* the Piece.	—	13	4	—	13	4	M
† *Ghentiſh*, the Dozen	3	—	—	4	16	—	N
of *Perſia* the Yard Square, the Yard *(for Cuſtom)*	2	5	—	—	—	—	O
of *Perſia* *ſhort*, the Piece, *for Exciſe*	—	—	—	2	10	—	P
of *Perſia* *long*, the Piece, *for Exciſe*	—	—	—	6	—	—	Q
of *Perſia* *Additional Duty per Yard*	—	—	—	—	—	—	R
Turkey, or *Venice*-- ſhort, the Piece	1	10	—	1	15	—	S
Turkey, or *Venice*-- long, containing four Yards, and Upwards	8	—	—	6	—	—	T
of Turkey, *for Cheſts, the Piece, Exciſe*	—	—	—	1	—	—	V
And for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	U
of Tunny, the Piece, containing two Yards and an half	1	10	—	1	10	—	W
Carrels, the Piece, containing 15 Yards	1	6	8	1	6	8	X

† *Rated by the Act of Exciſe at* 8 s. per *Piece.*

Carving Tools. Vide Tools.

	from *Great Britain*, or the Plantations.								from elsewhere.								
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.				
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	
A	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$	
B	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$	}
C	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4	}
D	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	
E	—	5	8	3 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	6	11	7 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	}
F	—	1	—		—	—	—		—	1	—		—	—	—		}
G	—	—	6	16 $\frac{2}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$	
H	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$	
I	—	—	10	4 $\frac{6}{25}$	—	—	7	7 $\frac{6}{25}$	—	1	—	2 $\frac{6}{25}$	—	—	8	6 $\frac{6}{25}$	
J	—	—	4	10 $\frac{18}{25}$	—	—	3	7 $\frac{23}{25}$	—	—	—	—	—	—	—	—	} *Can be imported from* Great Britain *only.*
K	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—	}
L	—	2	4	7	—	1	9	4 $\frac{1}{2}$	—	2	9	2	—	1	11	12	
M	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$	
N	—	7	4	6 $\frac{22}{25}$	—	5	11	4 $\frac{22}{25}$	—	8	3	14 $\frac{22}{25}$	—	6	4	18 $\frac{22}{25}$	
O	—	2	1	13	—	1	—	16 $\frac{1}{2}$	—	—	—	—	—	—	—	—	}
P	—	2	4	4	—	2	4	4	—	—	—	—	—	—	—	—	} *Can be imported from* Great Britain *only.*
Q	—	5	7	13 $\frac{3}{5}$	—	5	7	13 $\frac{3}{5}$	—	—	—	—	—	—	—	—	}
R	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—	}
S	—	3	—	16 $\frac{4}{5}$	—	2	4	5 $\frac{4}{5}$	—	3	6	10 $\frac{4}{5}$	—	2	7	2 $\frac{4}{5}$	
T	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$	—	15	9	5 $\frac{3}{5}$	—	10	8	9 $\frac{3}{5}$	
V	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	}
U	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12	}
W	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$	
X	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$	

Cafes

Inwards.

			RATES Custom l.	s.	d.	Excise l.	s.	d.	
Cafes for Looking-Glaſſes	gilt—	of N° 3. and 4. the Dozen	—	4	—	—	4	—	A
		of N° 5. and 6. the Dozen	—	7	—	—	7	—	B
		of N° 7. and 8. the Dozen	—	10	—	—	10	—	C
		of N° 9. and 10. and upwards the Dozen	—	13	4	—	13	4	D
	ungilt	of N° 3. and 4. the Dozen	—	2	—	—	2	—	E
		of N° 5. and 6. the Dozen	—	3	6	—	3	6	F
		of N° 7. and 8. the Dozen	—	5	—	—	5	—	G
		of N° 9. and 10. the Dozen	—	16	8	—	16	8	H
Caſes	for Combs	ſingle, the Groce, containing 12 Dozen--	1	—	—	1	—	—	I
		double, the Groce, containing 12 Dozen--	2	—	—	2	—	—	J
	with Wooden Combs, garniſhed, the Dozen		1	—	—	1	—	—	K
	with ſmall Ivory Combs, garniſhed the Dozen		1	6	8	1	6	8	L
	with the middle Sort Ivory Combs, garniſhed, the Dozen		2	—	—	2	—	—	M
	with large Ivory Combs, garniſhed, the Dozen		4	—	—	4	—	—	N
	for Needles	or Pin-Caſes, the Groce containing 12 Dozen	—	13	4	—	13	4	O
		French, gilt, the Dozen	—	5	—	—	5	—	P
	for Spectacles —	the Groce, unguilt, containing 12 Dozen	—	13	4	—	13	4	Q
		the Groce, unguilt, containing 12 Dozen	1	6	8	1	6	8	R
Caſkets	of Iron —	ſmall, the Dozen	1	10	—	1	10	—	S
		middle Sort, the Dozen--	2	8	—	2	8	—	T
		large, the Dozen	3	—	—	3	—	—	V
	of Steel, the Dozen		6	—	—	6	—	—	U
Catlings. Vide Harpſtrings and Luteſtrings									
Caveare, the Hundred Weight, containing 112 lb			1	—	—	1	—	—	W
* *Cauldrons, or Pans, Iron, the Hundred Weight*			1	—	—	1	—	—	X
Caules	of Linnen, for Women, the Dozen		—	8	—	—	8	—	Y
	of Silk, the Dozen		1	6	—	1	6	—	Z

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	4	10 $\frac{18}{20}$	—	—	3	7 $\frac{23}{20}$	—	—	5	5 $\frac{23}{20}$	—	—	3	15 $\frac{13}{20}$
B	—	—	7	18 $\frac{19}{20}$	—	—	5	18 $\frac{43}{50}$	—	—	9	5 $\frac{9}{20}$	—	—	6	12 $\frac{4}{20}$
C	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
D	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
E	—	—	2	5 $\frac{9}{20}$	—	—	1	13 $\frac{24}{20}$	—	—	2	12 $\frac{24}{20}$	—	—	1	17 $\frac{19}{20}$
F	—	—	3	19 $\frac{19}{50}$	—	—	2	19 $\frac{43}{100}$	—	—	4	12 $\frac{17}{20}$	—	—	3	6 $\frac{2}{20}$
G	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
H	—	1	6	18	—	1	2	3	—	1	10	1 $\frac{1}{5}$	—	1	3	14 $\frac{2}{8}$
I	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
J	—	3	9	7 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
K	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
L	—	2	6	4 $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	1	3	— $\frac{4}{5}$
M	—	3	9	7 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
N	—	7	6	14 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$
O	—	1	3	2 $\frac{2}{5}$	—	—	7	10 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	—	7	10 $\frac{2}{5}$
P	—	—	5	13 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	2	16 $\frac{2}{5}$
Q	—	1	3	2 $\frac{2}{5}$	—	—	7	10 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	—	7	10 $\frac{2}{5}$
R	—	2	6	4 $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	1	3	— $\frac{4}{5}$
S	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
T	—	4	6	8 $\frac{1}{20}$	—	3	4	15 $\frac{1}{20}$	—	5	3	11 $\frac{1}{20}$	—	3	9	6 $\frac{6}{20}$
V	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
U	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$
W	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
X	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
Y	—	—	9	1 $\frac{1}{20}$	—	—	6	15 $\frac{1}{20}$	—	—	10	11 $\frac{1}{20}$	—	—	7	11 $\frac{1}{20}$
Z	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Chafing-Dishes—of Braſs, or Lattin, the Pound	—	1	4	—	1	2	A
Chafing-Dishes—of Iron, the Dozen	—	13	4	—	13	4	B
Chains—for Dogs, courſe, the Dozen	—	3	4	—	3	4	C
Chains—for Keys or Purſes, fine, the Dozen	—	8	—	—	8	—	D
Chairs of Walnut-tree, the Piece	—	10	—	—	10	—	E
Chamlets—unwatered, or Mohair, the Yard	—	3	—	—	3	—	F
Chamlets—watered, the Yard	—	5	—	—	5	—	G
Chamlets—half Silk, half Hair, the Yard	—	10	—	—	10	—	H
Chamlets—if Indian, *to pay additional Duty* per *Yard*	—	—	—	—	—	—	I
† * *Chariots with, or without, the Appurtenances, each*	40	—	—	40	—	—	J
Chapes for Daggers. Vide Lockers.							
Checks. Vide Barbers Aprons.							
Cheeſe, the Hundred Weight, containing 112 lb	—	6	8	—	—	—	K
Cherries, the Hundred Weight, containing 112 lb	1	—	—	1	—	—	L
Cheſs—Boards, the Dozen	1	—	—	1	—	—	M
Cheſs—Men, the Groce, containing 12 Dozen	—	12	—	—	12	—	N
Cheſts of Iron—ſmall ($\frac{3}{4}$ *of a Yard long*) or middle Sort (1 *Yard long*) the Piece	5	—	—	4	—	—	O
Cheſts of Iron—large, (1 *Yard and* $\frac{1}{4}$ *long*) the Piece	6	13	4	8	—	—	P
Cheſts—of Cypreſs-wood, the Neſt, containing 3 Cheſts	1	10	—	15	—	—	Q
Cheſts—of Spruce, or Danſk, the Neſt, containing 3 Cheſts	1	10	—	1	10	—	R
Cheſts—painted, the Dozen	2	—	—	2	—	—	S
Cheſts—*if laquered, or japanned, to pay additional Duty for every* 20s. *as valued, or rated for Cuſtom*	—	—	—	—	—	—	T
Chimney-Backs—ſmall ($\frac{1}{2}$ *Hundred Weight and downwards*) the Piece	—	6	8	1	—	—	V
Chimney-Backs—large (*above* $\frac{1}{2}$ *Hundred Weight*) the Piece	—	13	4	2	—	—	U

† 6 l. per Cent. *not allow'd.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$8\frac{9}{25}$	—	—	1	— $\frac{19}{25}$	—	—	1	$13\frac{23}{25}$	—	—	1	$3\frac{22}{25}$
B	—	1	3	$2\frac{2}{5}$	—	—	11	$6\frac{2}{5}$	—	1	5	$13\frac{1}{15}$	—	1	—	$11\frac{11}{15}$
C	—	—	3	$15\frac{3}{5}$	—	—	2	$16\frac{3}{5}$	—	—	4	$8\frac{4}{15}$	—	—	3	$2\frac{14}{15}$
D	—	—	9	$1\frac{11}{25}$	—	—	6	$15\frac{21}{25}$	—	—	10	$11\frac{21}{25}$	—	—	7	$11\frac{1}{25}$
E	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
F	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
G	—	—	5	$13\frac{2}{5}$	—	—	4	$4\frac{9}{10}$	—	—	6	$12\frac{2}{5}$	—	—	4	$14\frac{-2}{5}$
H	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
I	—	1	4	$18\frac{2}{5}$	—	1	4	$18\frac{2}{5}$	—	1	4	$18\frac{2}{5}$	—	1	4	$18\frac{2}{5}$
J	3	18	—	—	—	19	—	—	4	10	8	—	1	5	4	—
K	—	—	3	16	—	—	1	18	—	—	5	$1\frac{1}{3}$	—	—	2	$10\frac{2}{3}$
L	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
M	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
N	—	1	1	$12\frac{4}{25}$	—	—	10	$3\frac{19}{25}$	—	1	3	$17\frac{19}{25}$	—	—	11	$6\frac{14}{25}$
O	—	8	6	$2\frac{2}{5}$	—	6	1	$12\frac{2}{5}$	—	10	1	$2\frac{2}{5}$	—	6	11	$2\frac{2}{5}$
P	—	13	10	$4\frac{4}{5}$	—	10	8	$4\frac{4}{5}$	—	15	11	$11\frac{7}{15}$	—	11	8	$18\frac{2}{15}$
Q	—	15	6	6	—	14	9	15	—	16	—	—	—	15	—	12
R	—	2	10	— $\frac{2}{5}$	—	2	1	$9\frac{2}{5}$	—	3	3	$14\frac{2}{5}$	—	2	4	$6\frac{2}{5}$
S	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
T	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$
V	—	1	3	$1\frac{3}{5}$	—	1	1	$3\frac{3}{5}$	—	1	4	$6\frac{14}{15}$	—	1	1	$16\frac{4}{15}$
U	—	2	6	$3\frac{1}{5}$	—	2	2	$7\frac{1}{5}$	—	2	8	$13\frac{13}{15}$	—	2	3	$12\frac{8}{15}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
China *Diſhes. Vide Diſhes.*							
China Peaſe, the Pound	—	3	4	—	3	4	A
Chizels, for Joiners, the Dozen	—	4	—	—	4	—	B
* *Chocolate* { *the Pound*	—	2	6	—	2	6	C
* *Chocolate* { *Additional Duty* per *Pound*	—	—	—	—	—	—	D
Cinders of Iron. Vide Iron.							
Cinamon, Vide Grocery.							
Ciſtrens of Lattin, the Pound	—	1	4	—	1	4	E
Citterns, the Dozen	3	—	—	3	—	—	F
Clapholt, or Clapboards. Vide Boards.							
Claricords, the Pair	—	13	4	—	13	4	G
Cloaks of Felt, the Piece	2	—	—	2	—	—	H
Cloth-raſhes. Vide Raſhes.							
Cloves. Vide Grocery.							
† 61. per Cent. *not allow'd.* † * *Coaches or Berlins, with or without the Appurtenances each*	60	—	—	60	—	—	I
Coaches, for Children, the Dozen, Exciſe	—	—	—	—	3	—	J
And for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	K
† 61. per Cent. *not allow'd.* † Coals, the Tun	—	6	8	—	6	8	L
Cochaneil, *vocat.* — *Sylveſter* or *Campeache* Cochaneil, the Pound	—	1	8	—	1	8	M
Cochaneil, *vocat.* — all Sorts of Cochaneil, except *Sylveſter* or *Campeache* Cochaneil, the Pound	—	6	8	—	6	8	N
Cocks, or Bellows. Vide Whiſtles.							
Cocoa Nuts. Vide Druggs.							
Coffee, the Hundred Weight, containing 112 lb	20	—	—	20	—	—	O
Additional Duty per *Pound*	—	—	—	—	—	—	P
Coffers { covered with gilt Leather, the Dozen	2	—	—	2	—	—	Q
Coffers { covered with Velvet, the Dozen	4	—	—	4	—	—	R
Coffers { with Iron Bars, the Neſt, containing three Coffers	1	12	—	1	12	—	S
Coffers { plain, the Neſt, containing three Coffers	—	13	4	—	13	4	T

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{5}$	—	—	3	2 $\frac{14}{15}$
B	—	—	4	10 $\frac{1}{2}\frac{6}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{13}{15}$
C	—	—	2	16 $\frac{1}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
D	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$
E	—	—	1	10 $\frac{6}{2}\frac{}{5}$	—	—	1	2 $\frac{1}{2}\frac{6}{5}$	—	—	1	15 $\frac{2}{7}\frac{3}{5}$	—	—	1	5 $\frac{13}{15}$
F	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
G	—	1	3	2 $\frac{2}{5}$	—	—	1	1 6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
H	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
I	5	17	—	—	1	8	6	—	6	16	—	—	1	18	—	—
J	—	—	1	13 $\frac{2}{2}\frac{1}{5}$	—	—	1	13 $\frac{2}{2}\frac{1}{5}$	—	—	1	13 $\frac{2}{2}\frac{1}{5}$	—	—	1	13 $\frac{2}{2}\frac{1}{5}$
K	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
L	—	—	7	16	—	—	1	18	—	—	9	1 $\frac{1}{3}$	—	—	2	10 $\frac{2}{3}$
M	—	—	1	17 $\frac{4}{5}$	—	—	1	8 $\frac{3}{10}$	—	—	2	4 $\frac{2}{15}$	—	—	1	11 $\frac{7}{15}$
N	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
O	1	17	9	12	1	8	3	12	2	4	1	12	1	11	5	12
P	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$
Q	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
R	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
S	—	3	—	5 $\frac{19}{2}\frac{}{3}$	—	2	3	3 $\frac{9}{2}\frac{}{5}$	—	3	6	7 $\frac{9}{2}\frac{}{5}$	—	2	6	4 $\frac{4}{2}\frac{}{5}$
T	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$

Coffers

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Coffers painted, the Neſt, containing three Coffers	—	16	—	—	16	—	A
Coffers *if laquered, or japanned, to pay additional Duty*, viz. *for every* 20 s. *as rated or valued in Cuſtom*							B
* *Coffin* — *Figures and Letters, the Groce*	—	6	—	—	6	—	C
* *Coffin* — *Handles, Plates, Squares, the Groce*	—	5	—	—	5	—	D
Comaſhes, out of *Turkey*, the Piece	4	—	—	4	—	—	E
Combs of Bone, the Pound	—	4	—	—	4	—	F
Combs of Box, the Groce, containing 12 Dozen	—	10	—	—	10	—	G
Combs of Horn, for Barbers, the Dozen	—	2	—	—	2	—	H
Combs called Horſe-combs, the Dozen	—	4	—	—	4	—	I
Combs of Ivory, the Pound	—	10	—	—	10	—	J
Combs *vocat.* Lightwood-combs, the Groce, containing 12 Dozen	—	6	8	—	6	8	K
Combs for Wool, the Pair, old, or new	—	3	4	—	3	4	L
Combs *Vide Curry-combs.*							
Comfits, the Pound	—	2	—	—	2	—	M
Compaſſes of Iron, for Carpenters, the Dozen	—	2	—	—	2	—	N
Compaſſes of Braſs, the Dozen	—	4	—	—	4	—	O
Compaſſes *of Braſs and Iron, the Dozen, in Exciſe*				3	—	—	P
Compaſſes for Ships, the Dozen	—	7	6	—	7	6	Q
Copper Bricks or Plates, round or ſquare, the Hundred Weight, containing 112 lb	—	10	—	4	—	—	R
Copper Chains, the Chain	—	2	—	—	2	—	S
Copper *Kettles. Vide Battery.*							
Copper Purles or Plate, the Mark (8 *Ounces*)	—	6	8	—	6	8	T
Copperas the Hundred Weight, containing 112 lb	—	6	8	—	—	—	
Copperas *green, the* 112 lb	—	—	—	—	10	—	
Copperas *White and blue. Vide Druggs.*							
Cordage or Ropes, tarr'd or untarr'd, the Hundred Weight, containing 112 lb	—	13	4	—	6	8	V
* *Corks, ready made, the Groce*	—	2	6	—	2	6	U
Cork, for Shoe-makers, the Dozen Pieces	—	4	—	—	4	—	W

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	6	$2\frac{2}{25}$	—	1	1	$11\frac{17}{25}$	—	1	9	$3\frac{17}{25}$	—	1	3	$2\frac{2}{25}$
B	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$
C	—	—	6	$16\frac{2}{25}$	—	—	5	$1\frac{22}{25}$	—	—	7	$18\frac{22}{25}$	—	—	5	$13\frac{7}{25}$
D	—	—	5	$13\frac{2}{5}$	—	—	4	$4\frac{9}{10}$	—	—	6	$12\frac{2}{5}$	—	—	4	$14\frac{2}{5}$
E	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
F	—	—	4	$10\frac{18}{25}$	—	—	2	$5\frac{3}{25}$	—	—	5	$5\frac{23}{25}$	—	—	2	$5\frac{3}{25}$
G	—	—	11	$6\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	5	$12\frac{4}{5}$
H	—	—	2	$5\frac{9}{25}$	—	—	1	$2\frac{14}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$2\frac{14}{25}$
I	—	—	4	$10\frac{18}{25}$	—	—	2	$5\frac{3}{25}$	—	—	5	$5\frac{23}{25}$	—	—	2	$5\frac{3}{25}$
J	—	—	11	$6\frac{4}{5}$	—	—	5	$12\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	5	$12\frac{4}{5}$
K	—	—	7	$11\frac{1}{5}$	—	—	3	$15\frac{1}{5}$	—	—	8	$16\frac{8}{15}$	—	—	3	$15\frac{1}{5}$
L	—	—	3	$15\frac{3}{5}$	—	—	2	$16\frac{3}{5}$	—	—	4	$8\frac{4}{15}$	—	—	3	$2\frac{14}{15}$
M	—	—	2	$5\frac{9}{23}$	—	—	1	$13\frac{24}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$17\frac{19}{25}$
N	—	—	2	$5\frac{9}{25}$	—	—	1	$13\frac{24}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$17\frac{19}{25}$
O	—	—	4	$10\frac{18}{25}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{23}{25}$
P	—	2	9	$16\frac{4}{5}$	—	2	9	$16\frac{4}{5}$	—	2	9	$16\frac{4}{5}$	—	2	9	$16\frac{4}{5}$
Q	—	—	8	$10\frac{1}{10}$	—	—	6	$7\frac{7}{20}$	—	—	9	$18\frac{3}{5}$	—	—	7	$1\frac{3}{5}$
R	—	4	2	$16\frac{2}{5}$	—	3	11	$19\frac{2}{5}$	—	4	4	$14\frac{2}{5}$	—	4	—	$18\frac{2}{5}$
S	—	—	2	$5\frac{9}{25}$	—	—	1	$13\frac{24}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$17\frac{19}{25}$
T	—	—	7	$11\frac{1}{5}$	—	—	5	$13\frac{1}{5}$	—	—	8	$16\frac{8}{15}$	—	—	6	$5\frac{13}{15}$
{	—	—	9	$8\frac{4}{5}$	—	—	7	$10\frac{4}{5}$	—	—	10	$14\frac{2}{15}$	—	—	8	$3\frac{7}{15}$
V	—	—	11	$7\frac{1}{5}$	—	—	7	$11\frac{1}{5}$	—	1	1	18	—	—	8	$16\frac{2}{3}$
U	—	—	2	$16\frac{7}{10}$	—	—	2	$2\frac{9}{20}$	—	—	3	$6\frac{1}{5}$	—	—	2	$7\frac{1}{5}$
W	—	—	4	$10\frac{18}{25}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{23}{25}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Cork, of all other Sorts, the Hundred Weight, containing 112 lb	—	16	8	1	—	—	A
Cork-Tacks—of Iron, the Thousand	—	6	8	—	6	8	B
Cork-Tacks—of Steel, the Thousand	1	13	4	1	13	4	C
Corn, *vocal.* Barley, the Quarter. (*But Vide the Letter* B.)	—	2	—	—	—	—	D
Corn, *vocal.* Beans, Malt, Oats, the Quarter—*in* British *Ships*	—	2	—	—	—	—	E
Corn, *vocal.* Beans, Malt, Oats, the Quarter—*in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	2	—	—	—	—	F
Corn, *vocal.* Rye, the Quarter—*in* British *Ships*	—	5	—	—	—	—	G
Corn, *vocal.* Rye, the Quarter—*in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	5	—	—	—	—	H
Corn, *vocal.* Wheat imported, the Quarter—*in* British *Ships*	—	6	8	—	—	—	I
Corn, *vocal.* Wheat imported, the Quarter—*in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	6	8	—	—	—	J
N. B. *Corn cannot be imported in any other than* British *or* Iriſh *Ships, the Maſter and* ¾ *of the Mariners, at leaſt, to be* Engliſh; *or in Ships of the Built of the Country of which it is the Growth, or of the Port where it can only, or is moſt uſually, firſt ſhipp'd for Tranſportation, and whereof the Maſter and at leaſt* ¾ *of the Mariners are of ſuch Country or Place.* A. N. §. 8.							
Corſlets. Vide Harneſs.							
Coverlets of *Scotland*, the Piece	—	15	—	—	15	—	K
Counters of *Braſs* or Lattin, the Pound	—	1	—	—	2	—	L
Counters. Vide Cabinets.							
Cotton-Wool. Vide Wool.							
Creepers. Vide Andirons.							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	8	15 $\frac{3}{5}$	—	1	4	— $\frac{3}{5}$	—	1	11	18 $\frac{14}{15}$	—	1	5	12 $\frac{4}{15}$
B	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{3}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
C	—	3	1	16	—	2	4	6	—	3	8	2 $\frac{2}{3}$	—	2	7	9 $\frac{1}{3}$
D																
E	—	—	1	2 $\frac{4}{5}$	—	—	—	11 $\frac{2}{5}$	—	—	1	10 $\frac{2}{5}$	—	—	—	15 $\frac{1}{5}$
F	—	—	—		—	—	—		—	—	2	5 $\frac{3}{5}$	—	—	1	2 $\frac{4}{5}$
G	—	—	2	17	—	—	1	8 $\frac{1}{2}$	—	—	3	16	—	—	1	18
H	—	—	—		—	—	—		—	—	5	14	—	—	2	17
I	—	—	3	16	—	—	1	18	—	—	5	1 $\frac{1}{3}$	—	—	2	10 $\frac{2}{3}$
J	—	—	—		—	—	—		—	—	7	12	—	—	3	16
K	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$
L	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{30}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{5}$

Inwards.

	Customs l.	Customs s.	Customs d.	Excise l.	Excise s.	Excise d.	
Crosbow— Laths, the Pound	—	1	—	—	1	—	A
Crosbow— Racks, the Piece	—	10	—	—	10	—	B
† Rated in A. C. at 8 d. per Pound. Crosbow— † Thread, the Dozen Pounds	—	8	—	—	8	—	C
Cruel Ribband. Vide Caddas.							
Cruſes of Stone— without Covers, the Hundred containing 5 Score	—	10	—	—	10	—	D
Cruſes of Stone— with Covers, the Hundred, containing 5 Score	1	6	8	1	6	8	E
Cupboard Cloaths of Callicoe. Vide Pintadoes.							
Curats. Vide Harneſs.							
Currants. Vide Grocery.							
* *Curry-combs, the Dozen*	—	9	—	—	9	—	F
Cuſhion Cloaths— courſe, the Dozen	2	10	—	2	10	—	G
Cuſhion Cloaths— of Tapiſtry, the Dozen	4	10	—	4	10	—	H
Cuſhions, the Dozen	—	10	—	—	10	—	I
Cuttle-bones, the Thouſand	1	6	8	1	6	8	J

D.

Dagger-blades, the Dozen	1	6	8	1	6	8	K
Daggers for Children, the Dozen	—	4	—	—	4	—	L
Daggers of Bone, for Children, the Dozen	—	2	—	—	2	—	M
Daggers black, with Velvet-ſheaths, the Dozen	2	—	—	2	—	—	N
Daggers gilt, with Velvet-ſheaths, the Dozen	3	—	—	3	—	—	O
Dagges, with Firelocks, or Snaphances, the Piece	1	—	—	1	—	—	P
Dates. Vide Grocery.							
Deals, *vocat.* *Burgendorp* Deals, the 1 do, containing ſix Score — *in* Britiſh *Ships*	10	—	—	10	—	—	Q
Deals, *vocat.* *Burgendorp* Deals, the 1 do, containing ſix Score — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	10	—	—	10	—	—	R
Deals, *vocat.* *Membro* and *Norway* Deals the 100, containing ſix Score — *in* Britiſh *Ships*	4	—	—	4	—	—	S
Deals, *vocat.* *Membro* and *Norway* Deals the 100, containing ſix Score — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	4	—	—	4	—	—	T

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{9}{25}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
B	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
C	—	—	9	$1\frac{11}{25}$	—	—	6	$15\frac{21}{25}$	—	—	10	$11\frac{21}{25}$	—	—	7	$11\frac{11}{25}$
D	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
E	—	2	6	$4\frac{4}{5}$	—	1	10	$12\frac{4}{5}$	—	2	11	$6\frac{2}{15}$	—	2	1	$3\frac{7}{15}$
F	—	—	10	$4\frac{3}{25}$	—	—	7	$12\frac{4}{50}$	—	—	11	$18\frac{8}{25}$	—	—	8	$9\frac{23}{25}$
G	—	4	8	14	—	3	6	9	—	5	6	4	—	3	11	4
H	—	8	6	$1\frac{1}{5}$	—	6	4	$8\frac{1}{5}$	—	9	11	$3\frac{1}{5}$	—	7	—	$19\frac{1}{5}$
I	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
J	—	2	6	$4\frac{4}{5}$	—	1	10	$12\frac{4}{5}$	—	2	11	$6\frac{2}{15}$	—	2	1	$3\frac{7}{15}$
K	—	2	6	$4\frac{4}{5}$	—	1	10	$12\frac{4}{5}$	—	2	11	$6\frac{2}{15}$	—	2	1	$3\frac{7}{15}$
L	—	—	4	$10\frac{16}{25}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{13}{25}$
M	—	—	2	$5\frac{9}{25}$	—	—	1	$13\frac{21}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$17\frac{19}{25}$
N	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
O	—	5	8	— $\frac{4}{5}$	—	4	2	$18\frac{4}{5}$	—	6	7	$8\frac{4}{5}$	—	4	8	$12\frac{4}{5}$
P	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
Q	—	18	10	16	—	14	1	16	1	2	—	16	—	15	8	16
R	—	—	—	—	—	—	—	—	1	8	4	16	—	18	10	16
S	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
T	—	—	—	—	—	—	—	—	—	11	4	$6\frac{2}{5}$	—	7	6	$14\frac{2}{5}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Deals, *vocat.* Spruce-Deals the 100, containing six Score — *in* British *Ships*	12	—	—	12	—	—	*A*
Deals, *vocat.* Spruce-Deals the 100, containing six Score — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	12	—	—	12	—	—	*B*
N. B. *Deals cannot be imported in any other than* Britiſh *or* Iriſh *Ships, the Maſter and* $\frac{3}{4}$ *of the Mariners, at leaſt, to be* Engliſh; *or in Ships of the Built of the Country of which they are the Growth, or of the Port where they can only, or are moſt uſually, firſt ſhipp'd for Tranſportation, and whereof the Maſter and at leaſt* $\frac{3}{4}$ *of the Mariners are of ſuch Country or Place.* A. N. §. 8.							
For Stays for Books, the Dozen —	—	4	—	—	4	—	*C*
Deſks for Women — to work on, covered with Woollen, the Piece —	—	5	—	—	5	—	*D*
Deſks for Women — covered with Velvet, the Piece —	—	10	—	—	10	—	*E*
Dials of Bone, the Dozen —	—	8	—	—	5	—	*F*
Dials of Wood, the Dozen —	—	2	—	—	—	6	*G*
Dimity, the Yard —	—	2	—	—	—	6	*H*
Additional Duty, if Indian, per *Yard*	—	—	—	—	—	—	*I*
N. B. Indian *Dimity can be imported from* Great Britain *only*,							
Diſhes *of* China *great and ſmall, under a Quart, the Dozen* — *for Exciſe, as rated* —	—	—	—	1	—	—	*J*
Diſhes *of* China *great and ſmall, under a Quart, the Dozen* — *for the Value of every* 20 *s. on Oath, Cuſtom* —	—	—	—	—	—	—	*K*
Diſhes *of* China *great and ſmall, under a Quart, the Dozen* — *Additional Duty, for the Value of every* 20 *s. as valued in Cuſtom* —	—	—	—	—	—	—	*L*

	from *Great Britain*, or the Plantations.								from elsewhere.							
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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	1	2	8	$3\frac{1}{5}$	—	16	11	$15\frac{1}{5}$	1	6	5	$15\frac{1}{5}$	—	18	10	$11\frac{1}{5}$
B	—	—	—	—	—	—	—	—	1	14	—	$19\frac{1}{5}$	1	2	8	$3\frac{1}{5}$
C	—	—	4	$10\frac{18}{25}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{13}{25}$
D	—	—	5	$13\frac{2}{5}$	—	—	4	$4\frac{9}{10}$	—	—	6	$12\frac{2}{5}$	—	—	4	$14\frac{2}{5}$
E	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
F	—	—	7	$7\frac{3}{5}$	—	—	5	2	—	—	8	18	—	—	5	$17\frac{1}{5}$
G	—	—	1	$8\frac{11}{25}$	—	—	—	$17\frac{1}{25}$	—	—	1	$16\frac{1}{25}$	—	—	1	$-\frac{21}{25}$
H	—	—	1	$8\frac{11}{25}$	—	—	—	$17\frac{1}{25}$	—	—	1	$16\frac{1}{25}$	—	—	1	$-\frac{21}{25}$
I	—	1	4	$18\frac{2}{5}$	—	1	4	$18\frac{2}{5}$	—	—	—	—	—	—	—	—
J	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	—	—	—	—	—	—
K	—	—	11	8	—	—	5	14	—	—	—	—	—	—	—	—
L	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	—	—	—	—	—	—

} *Can be imported from* Great Britain *only.*

China

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Dishes of China	of a Quart and upwards the Dozen —	*for Excise, as rated* —				3		*A*
		for the Value of every 20 s. *on Oath, Custom* —						*B*
		Additional Duty for the Value of every 20 s. *as valued in Custom* —						*C*
Dogs of Earth, the Groce, containing 12 Dozen —			4			4		*D*
Additional Duty, as Earthen Ware, per Groce —								*E*
* *Dog-Couples, the Dozen* —			2	6		2	6	*F*
Dormix	with Caddas, the Piece, containing 15 Yards —		1 10			1 10		*G*
	with Silk, the Piece, containing 15 Yards —		2			2		*H*
	with Thread, the Piece, containing 15 Yards —		1			1		*I*
	with Wool, the Piece, containing 15 Yards —		1	5		1	5	*J*
	French making	the Ell —		2	6		2	6	*K*
		the Yard —		2			2		*L*
Drapery, viz.	old Drapery —	the Yard, coming from *Great Britain* —		10					*M*
		from any other Parts, the Yard —	8	10		8	10		*N*
	new Drapery —	*viz.* Kersey, Serges, and all other Stuffs of Wool, or mixed with Wool from *Great Britain*, the Yard —		3	4				*O*
		from any other Parts, the Yard —	2	5		2	5		*P*
Dudgeon, the Hundred Pieces, containing five Score —			2	5		2	5		*Q*
Durances or Duretty —	with Silk, the Yard —			10			10		*R*
	with Thread, the Yard —			6	8		6	8	*S*
Dutties, the Piece —			1			1			*T*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	2	9	16 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$								
B	—	—	11	8	—	—	5	14								
C	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$								
D	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
E	—	3	9	2 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$
F	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
G	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
H	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
I	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
J	—	2	4	7	—	1	9	4 $\frac{1}{2}$	—	2	9	2	—	1	11	12
K	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
L	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
M	—	—	5	14	—	—	2	17								
N	—	—	—	—	—	—	—	—	—	18	9	1 $\frac{3}{5}$	—	13	4	9 $\frac{3}{5}$
O	—	—	1	18	—	—	—	19								
P	—	—	—	—	—	—	—	—	—	4	11	11 $\frac{3}{5}$	—	3	6	9 $\frac{3}{5}$
Q	—	4	3	— $\frac{3}{5}$	—	3	2	4 $\frac{1}{10}$	—	4	11	11 $\frac{3}{5}$	—	3	6	9 $\frac{3}{5}$
R	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
S	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
T	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$

Can be imported from Great Britain *only.*

Inwards.

DRUGGS, *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Acacia, the Pound	—	4	—	—	8	—	A
Acorus, the Pound	—	1	—	—	2	—	B
Adiantum Album, the Pound	—	—	8	—	1	4	C
Adiantum Nigrum, the Pound	—	—	6	—	1	—	D
Agaricus rough or untrimmed, the Pound	—	5	—	—	5	—	E
Agaricus or Agarick trimmed, or pared, the Pound	1	—	—	1	—	—	F
Agnus Caſtus Seeds, the Pound	—	1	—	—	2	—	G
Alchermes Confectio, the Ounce	—	4	—	—	5	—	H
Alchermes Syrop, the Pound	—	6	8	—	6	8	I
Alkanet Roots, the Pound	—	1	—	—	1	6	J
Alum, Romiſh or Roach, the Hundred, containing 112 lb	1	—	—	2	13	4	K
Almiet. Vide Orcant.							
Almonds, bitter, the Hundred Weight, containing 112 lb	2	—	—	2	14	8	L
Aloes Cicotrina, the Pound	—	5	—	—	5	—	M
Aloes Epatica, the Pound	—	2	—	—	3	—	N
Alumen Plume, the Pound	—	1	—	—	1	4	O
Ambergreaſe, black or grey, the Ounce Troy	3	—	—	6	—	—	P
Ameos Seeds, the Pound	—	—	8	—	1	—	Q
Amomi Seeds, the Pound	—	—	8	—	1	—	R
Anacardium, the Pound	—	3	4	—	6	—	S
Angelica, the Pound	—	1	—	—	1	8	T
Antimonium Crudum, the Hundred Weight, containing 112 lb	1	—	—	1	17	4	V
Antimonium Præparatum, or Stibium, the Pound	—	—	8	—	2	—	U
Argentum Sublime, or Limum, or Quick-ſilver, the Pound	—	3	—	—	6	—	W
Ariſtolochia, longa & rotunda, the Pound	—	1	4	—	1	4	X
Arſnick, white or yellow, or Roſalger the Pound	—	—	4	—	—	8	Y
Aſpalathus, the Pound	—	1	6	—	2	8	Z
Aſſa-fætida, the Pound	—	1	2	—	2	4	A
Aſſarum Roots, the Pound	—	1	—	—	1	8	B
Auripigmentum. Vide Orpiment.							
Balauſtium, the Pound	—	2	6	—	5	—	C

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	6	15 $\frac{21}{25}$	—	—	5	13 $\frac{1}{25}$	—	—	7	11 $\frac{1}{25}$	—	—	6	— $\frac{16}{25}$
B	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{500}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
C	—	—	1	2 $\frac{16}{25}$	—	—	—	18 $\frac{21}{25}$	—	—	1	5 $\frac{13}{25}$	—	—	1	— $\frac{8}{25}$
D	—	—	—	16 $\frac{49}{500}$	—	—	—	14 $\frac{13}{100}$	—	—	—	18 $\frac{22}{25}$	—	—	—	15 $\frac{2}{25}$
E	—	—	5	13 $\frac{2}{25}$	—	—	4	4 $\frac{9}{100}$	—	—	6	12 $\frac{2}{25}$	—	—	4	14 $\frac{2}{25}$
F	—	1	10	13 $\frac{3}{25}$	—	1	4	19 $\frac{3}{25}$	—	2	2	9 $\frac{3}{25}$	—	1	6	17 $\frac{3}{25}$
G	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{500}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
H	—	—	5	2	—	—	3	19 $\frac{1}{25}$	—	—	5	17 $\frac{1}{25}$	—	—	4	6 $\frac{4}{25}$
I	—	—	7	11 $\frac{1}{25}$	—	—	5	13 $\frac{1}{25}$	—	—	8	16 $\frac{8}{125}$	—	—	6	5 $\frac{13}{125}$
J	—	—	1	8 $\frac{8}{25}$	—	—	1	2 $\frac{31}{500}$	—	—	1	12 $\frac{3}{25}$	—	—	1	4 $\frac{13}{25}$
K	—	3	5	9 $\frac{3}{25}$	—	2	11	15 $\frac{3}{25}$	—	3	9	5 $\frac{3}{25}$	—	3	1	13 $\frac{3}{25}$
L	—	4	5	12 $\frac{16}{25}$	—	3	6	4 $\frac{16}{25}$	—	5	1	4 $\frac{16}{25}$	—	3	10	— $\frac{16}{25}$
M	—	—	5	13 $\frac{2}{25}$	—	—	4	4 $\frac{9}{100}$	—	—	6	12 $\frac{2}{25}$	—	—	4	14 $\frac{2}{25}$
N.	—	—	2	16 $\frac{16}{25}$	—	—	2	5 $\frac{6}{25}$	—	—	3	4 $\frac{6}{25}$	—	—	2	9 $\frac{1}{25}$
O	—	—	1	6 $\frac{1}{25}$	—	—	1	— $\frac{37}{500}$	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$
P	—	8	5	17 $\frac{3}{25}$	—	7	—	15 $\frac{3}{25}$	—	9	5	5 $\frac{3}{25}$	—	7	6	9 $\frac{3}{25}$
Q	—	—	—	18 $\frac{22}{25}$	—	—	—	15 $\frac{2}{25}$	—	—	1	1 $\frac{31}{75}$	—	—	—	16 $\frac{26}{75}$
R	—	—	—	18 $\frac{22}{25}$	—	—	—	15 $\frac{2}{25}$	—	—	1	1 $\frac{31}{75}$	—	—	—	16 $\frac{26}{75}$
S	—	—	5	5 $\frac{1}{25}$	—	—	4	6 $\frac{1}{25}$	—	—	5	18 $\frac{26}{75}$	—	—	4	13 $\frac{3}{75}$
T	—	—	1	10 $\frac{1}{25}$	—	—	1	4 $\frac{1}{2}$	—	—	1	14	—	—	1	6 $\frac{2}{25}$
V	—	2	8	9 $\frac{3}{25}$	—	2	2	15 $\frac{3}{25}$	—	3	—	5 $\frac{3}{25}$	—	2	4	13 $\frac{3}{25}$
U	—	—	1	10 $\frac{4}{25}$	—	—	1	6 $\frac{9}{25}$	—	—	1	12 $\frac{52}{75}$	—	—	1	7 $\frac{47}{75}$
W	—	—	5	1 $\frac{27}{25}$	—	—	4	4 $\frac{39}{500}$	—	—	5	13 $\frac{7}{25}$	—	—	4	10 $\frac{12}{25}$
X	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$	—	—	1	15 $\frac{23}{75}$	—	—	1	5 $\frac{13}{75}$
Y	—	—	—	11 $\frac{8}{25}$	—	—	—	9 $\frac{21}{500}$	—	—	—	12 $\frac{44}{75}$	—	—	—	10 $\frac{4}{75}$
Z	—	—	2	7 $\frac{9}{500}$	—	—	1	18 $\frac{63}{1000}$	—	—	2	12 $\frac{22}{25}$	—	—	2	1 $\frac{12}{25}$
A	—	—	1	19 $\frac{31}{500}$	—	—	1	12 $\frac{97}{1000}$	—	—	2	4 $\frac{4}{75}$	—	—	1	15 $\frac{14}{75}$
B	—	—	1	10 $\frac{1}{25}$	—	—	1	4 $\frac{1}{2}$	—	—	1	14	—	—	1	6 $\frac{2}{25}$
C	—	—	4	4 $\frac{9}{100}$	—	—	3	10 $\frac{13}{200}$	—	—	4	14 $\frac{2}{25}$	—	—	3	15 $\frac{2}{25}$

Inwards.

DRUGGS, *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Balſamum artificial, the Pound	—	3	4	—	6	8	A
Balſamum natural, the Pound	—	10	—	4	—	—	B
Barley, hull'd, or *French* Barley, the 112 ℔	1	—	—	2	—	—	C
Bay-berries, the 112 ℔	—	13	4	1	6	8	D
Bdelium, the Pound	—	2	6	—	4	—	E
Beaver-Cods. Vide Caſtoreum.							
Ben album, or rubrum, the Pound	—	2	—	—	2	—	F
Benjamin of all Sorts, the Pound	—	5	—	—	5	—	G
Bezar-ſtone of the *Eaſt-Indies*, the Ounce Troy	3	—	—	3	10	—	H
Bezar-ſtone of the *Weſt-Indies*, the Ounce Troy	—	10	—	—	8	—	I
Black-lead, the 112 ℔	1	10	—	3	—	—	J
Blatta bizantia, the Pound	—	2	—	—	4	—	K
Bolus Communis, or Armenicus, the Hundred Weight, containing 112 ℔	—	6	8	—	10	—	L
Bolus Verus, the Pound, or fine Bole	—	—	8	—	2	8	M
Borax in Paſte, or unrefin'd, commonly call'd Tincal, the Pound	—	3	4	—	2	—	N
Borax refin'd, the Pound	—	13	4	—	5	4	O
Bunkins, Holywortles, or Piſtolochia, the Pound	—	2	6	—	1	4	P
Calamus, the Pound	—	—	8	—	—	6	Q
Cambogium, or Gutta Gambæ, the Pound	—	3	4	—	2	8	R
Camphire- refin'd, the Pound	—	5	—	—	13	4	S
Camphire- unrefin'd, the Pound	—	2	6	—	6	8	T
Cancri Oculus, the Pound	—	4	—	—	6	8	V
Cantharides, the Pound	—	5	—	—	8	—	U
Caraway Seeds, the 112 ℔	1	4	—	—	13	4	W
Cardomomes, the Pound	—	3	—	—	5	—	X
Carlina, the Pound	—	1	—	—	1	4	Y
Carolina, the Pound	—	—	4	—	—	8	Z
Carpo Balſami, the Pound	—	4	—	—	5	—	A
Carrabe, or Succinum, the Pound	—	1	—	—	2	8	B
Carthamus Seeds, the Pound	—	—	8	—	—	8	C

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	13 $\frac{1}{5}$	—	—	4	14 $\frac{1}{5}$	—	—	6	5 $\frac{1}{4}\frac{2}{5}$	—	—	5	— $\frac{8}{1\,5}$
B	—	4	2	16 $\frac{2}{5}$	—	3	11	19 $\frac{2}{5}$	—	4	4	14 $\frac{2}{5}$	—	4	—	18 $\frac{2}{5}$
C	—	2	9	19 $\frac{1}{5}$	—	2	4	5 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$	—	2	6	3 $\frac{1}{5}$
D	—	1	10	12 $\frac{4}{5}$	—	1	6	16 $\frac{4}{5}$	—	2	1	3 $\frac{7}{1\,5}$	—	1	8	2 $\frac{2}{1\,5}$
E	—	—	3	13 $\frac{3}{5}\frac{1}{0}$	—	—	2	19 $\frac{3}{1}\frac{7}{0}\frac{1}{0}$	—	—	4	3 $\frac{3}{2\,5}$	—	—	3	4 $\frac{3}{2\,5}$
F	—	—	2	5 $\frac{9}{2\,5}$	—	—	1	13 $\frac{2}{2}\frac{4}{5}$	—	—	2	12 $\frac{2}{2}\frac{4}{5}$	—	—	1	17 $\frac{1}{2}\frac{9}{5}$
G	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{1\,0}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
H	—	6	1	13 $\frac{3}{5}$	—	4	8	11 $\frac{3}{5}$	—	—	—	—	—	—	—	—
I	—	—	10	4 $\frac{6}{2\,5}$	—	—	7	7 $\frac{6}{2\,5}$	—	1	—	2 $\frac{6}{2\,5}$	—	—	8	6 $\frac{6}{2\,5}$
J	—	4	2	18 $\frac{4}{5}$	—	3	6	7 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$	—	3	9	4 $\frac{4}{5}$
K	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	2	16 $\frac{1}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$	—	—	3	— $\frac{8}{2\,5}$
L	—	—	9	8 $\frac{4}{5}$	—	—	7	10 $\frac{4}{5}$	—	—	10	14 $\frac{2}{1\,5}$	—	—	8	3 $\frac{7}{1\,5}$
M	—	—	1	17 $\frac{1}{2}\frac{7}{5}$	—	—	1	13 $\frac{2}{2}\frac{2}{5}$	—	—	2	— $\frac{1}{7}\frac{6}{5}$	—	—	1	15 $\frac{1}{7}\frac{1}{5}$
N	—	—	3	— $\frac{1}{2}\frac{4}{5}$	—	—	2	1 $\frac{1}{2}\frac{4}{5}$	—	—	3	13 $\frac{1}{7}\frac{7}{5}$	—	—	2	7 $\frac{6}{7}$
O	—	—	10	12 $\frac{4}{5}$	—	—	6	16 $\frac{4}{2\,5}$	—	1	1	2 $\frac{6}{7}\frac{2}{5}$	—	—	8	1 $\frac{3}{7}\frac{7}{5}$
P	—	—	2	3 $\frac{2}{5}\frac{7}{0}$	—	—	1	9 $\frac{2}{1}\frac{9}{0}\frac{9}{0}$	—	—	2	13 $\frac{1}{2\,5}$	—	—	1	14 $\frac{1}{2\,5}$
Q	—	—	—	13 $\frac{6}{2\,5}$	—	—	9	1 $\frac{1}{2\,5}$	—	—	—	15 $\frac{5}{7}\frac{6}{0}$	—	—	—	10 $\frac{5}{7}\frac{2}{5}$
R	—	—	3	8 $\frac{2}{2\,5}$	—	—	2	9 $\frac{2}{2\,5}$	—	—	4	— $\frac{5}{7}\frac{6}{5}$	—	—	2	15 $\frac{3}{7}\frac{1}{5}$
S	—	—	10	7 $\frac{2}{5}$	—	—	8	18 $\frac{9}{1\,0}$	—	—	11	6 $\frac{2}{5}$	—	—	9	8 $\frac{2}{5}$
T	—	—	5	3 $\frac{9}{1\,0}$	—	—	4	9 $\frac{9}{2\,0}$	—	—	5	13 $\frac{1}{5}$	—	—	4	14 $\frac{1}{5}$
V	—	—	6	— $\frac{4}{5}$	—	—	4	18	—	—	6	16	—	—	5	5 $\frac{3}{5}$
U	—	—	7	7 $\frac{6}{2\,5}$	—	—	5	18 $\frac{3}{5}\frac{7}{0}$	—	—	8	6 $\frac{6}{2\,5}$	—	—	6	8 $\frac{6}{2\,5}$
W	—	1	9	4	—	1	2	7 $\frac{1}{5}$	—	2	1	15 $\frac{1}{5}$	—	1	4	12 $\frac{4}{5}$
X	—	—	4	10 $\frac{3}{5}$	—	—	3	13 $\frac{1}{2}$	—	—	5	2	—	—	3	19 $\frac{1}{5}$
Y	—	—	1	6 $\frac{1}{2\,5}$	—	—	1	— $\frac{3}{5}\frac{7}{0}$	—	—	1	10 $\frac{6}{2\,5}$	—	—	1	2 $\frac{1}{2\,5}$
Z	—	—	—	11 $\frac{8}{2\,5}$	—	—	—	9 $\frac{2}{5}\frac{1}{0}$	—	—	—	12 $\frac{4}{7}\frac{4}{5}$	—	—	—	10 $\frac{4}{7}$
A	—	—	5	2	—	—	3	19 $\frac{1}{5}$	—	—	5	17 $\frac{1}{5}$	—	—	4	6 $\frac{4}{5}$
B	—	—	2	1 $\frac{1}{2\,5}$	—	—	1	15 $\frac{3}{5}\frac{9}{0}$	—	—	2	5 $\frac{7}{2\,3}$	—	—	1	17 $\frac{1}{2\,5}$
C	—	—	—	15 $\frac{3}{2\,5}$	—	—	—	11 $\frac{8}{2\,5}$	—	—	—	17 $\frac{4}{7}\frac{9}{5}$	—	—	—	12 $\frac{4}{7}\frac{4}{5}$

Can be imported from Great Britain *only.*

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
DRUGGS, *vocat.*							
Caſſia — Fiſtula, the Pound, of all Sorts	—	1	6	—	1	—	A
Caſſia — Lignea, the Pound	—	1	8	—	2	—	B
Caſtoreum, or Beaver-Cods, the Pound	—	10	—	2	—	—	C
Ceruſſa, the 112 lb	—	10	—	3	—	—	D
Cetrach, the Pound	—	1	—	—	1	4	E
China Roots, the Pound	—	6	8	—	6	—	F
Chriſtal, in broken Pieces, for phyſical Uſes, the Pound	—	3	4	—	6	8	G
Ciceres white and red, the Pound	—	—	6	—	—	8	H
Cinabrium, or Vermilion, the Pound	—	2	6	—	6	8	I
Ciperus longus & rotundus, the 112 lb	1	13	4	3	14	8	J
Citrago, the Pound	—	1	—	—	1	—	K
Civet, the Ounce Troy	2	—	—	4	—	—	L
† So rated originally in A. E. * *Cocoa-Nutts, the Pound*	—	—	10	†	1	6	M
Additional Duty, per *Pound*	—	—	—	—	—	—	N
Coculus Indiæ, the Pound	—	2	—	—	1	4	O
Coloquintida, the Pound	—	2	—	—	3	—	P
Copperas — white, the 112 lb	2	—	—	4	13	4	Q
Copperas — blue, of *Danſk* or *Hungary*, the 112 lb	—	12	—	1	17	4	R
Coral — red or white, in Fragments, for phyſical Uſes, the Pound	—	3	4	—	2	8	S
Coral — whole, the Pound	1	—	—	1	—	—	T
Corſu-berries — *the Pound, for Exciſe*	—	—	—	—	5	—	V
Corſu-berries — *and for the Value of every* 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	U
Coriander Seeds, the 112 lb	1	—	—	1	4	—	W
Cortex — Caperum, the Pound	—	1	—	—	2	—	X
Cortex — Guaici, the 112 lb	3	—	—	4	13	4	Y
Cortex — Mandragoræ, the Pound	—	2	—	—	2	—	Z
Cortex — Tamariſci, the Pound	—	—	8	—	1	—	A
Cortex — Winteranus, the Pound	—	—	8	—	2	8	B
Coſcus, dulcis & amarus, the Pound	—	1	8	—	2	8	C
Cubebs, the Pound	—	1	4	—	1	4	D
Cuminin Seeds, the 112 lb	1	13	4	3	6	8	E
Cuſcuta, the Pound	—	1	—	—	1	—	F
Cyclamen, or Panis porcinus, the Pound	—	2	—	—	2	8	G

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$8\frac{19}{500}$	—	—	—	$19\frac{83}{100}$	—	—	1	$14\frac{2}{25}$	—	—	1	3
B	—	—	2	$1\frac{14}{25}$	—	—	1	$12\frac{3}{50}$	—	—	2	$7\frac{67}{75}$	—	—	1	$15\frac{17}{75}$
C	—	2	4	$5\frac{1}{5}$	—	2	1	$8\frac{1}{5}$	—	2	6	$3\frac{1}{5}$	—	2	2	$7\frac{1}{5}$
D	—	3	3	$10\frac{4}{5}$	—	3	—	$13\frac{4}{5}$	—	3	5	$8\frac{4}{5}$	—	3	1	$12\frac{4}{5}$
E	—	—	1	$6\frac{11}{25}$	—	—	1	$\frac{37}{50}$	—	—	1	$10\frac{6}{25}$	—	—	1	$2\frac{10}{25}$
F	—	—	7	$3\frac{17}{25}$	—	—	5	$5\frac{17}{25}$	—	—	8	$9\frac{1}{75}$	—	—	5	$18\frac{26}{75}$
G	—	—	5	$13\frac{1}{5}$	—	—	4	$14\frac{1}{5}$	—	—	6	$15\frac{13}{15}$	—	—	5	$\frac{8}{15}$
H	—	—	—	$13\frac{11}{500}$	—	—	—	$10\frac{37}{100}$	—	—	—	$15\frac{3}{25}$	—	—	—	$11\frac{8}{25}$
I	—	—	5	$3\frac{7}{10}$	—	—	4	$9\frac{9}{20}$	—	—	5	$13\frac{1}{5}$	—	—	4	$14\frac{1}{5}$
J	—	5	1	$2\frac{6}{25}$	—	4	3	$12\frac{6}{25}$	—	5	7	$8\frac{6}{75}$	—	4	6	$19\frac{43}{75}$
K	—	—	1	$2\frac{1}{25}$	—	—	—	$16\frac{49}{50}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{24}{25}$
L	—	5	7	$18\frac{2}{5}$	—	4	8	$10\frac{2}{5}$	—	6	3	$10\frac{2}{5}$	—	5	—	$6\frac{2}{5}$
M	—	—	1	$6\frac{21}{500}$	—	—	1	$1\frac{67}{100}$	—	—	1	$9\frac{44}{75}$	—	—	1	$3\frac{19}{75}$
N	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$
O	—	—	1	$17\frac{22}{25}$	—	—	1	$6\frac{11}{25}$	—	—	2	$5\frac{17}{25}$	—	—	1	$10\frac{6}{25}$
P	—	—	2	$16\frac{16}{25}$	—	—	2	$5\frac{6}{25}$	—	—	3	$4\frac{6}{25}$	—	—	2	$9\frac{1}{25}$
Q	—	6	3	$8\frac{4}{5}$	—	5	4	$\frac{4}{5}$	—	6	11	$\frac{4}{5}$	—	5	7	$16\frac{4}{5}$
R	—	2	3	$17\frac{23}{25}$	—	2	—	$9\frac{13}{25}$	—	2	6	$3\frac{13}{25}$	—	2	1	$12\frac{8}{25}$
S	—	—	3	$8\frac{2}{25}$	—	—	2	$9\frac{2}{25}$	—	—	4	$\frac{56}{75}$	—	—	2	$15\frac{31}{75}$
T	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	3	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
V	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$
U	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
W	—	2	—	$18\frac{18}{25}$	—	1	7	$4\frac{18}{25}$	—	2	4	$14\frac{18}{25}$	—	1	9	$2\frac{18}{25}$
X	—	—	1	$13\frac{24}{25}$	—	—	1	$8\frac{13}{50}$	—	—	1	$17\frac{10}{25}$	—	—	1	$10\frac{4}{25}$
Y	—	7	2	$16\frac{4}{5}$	—	5	9	$14\frac{4}{5}$	—	8	2	$4\frac{4}{5}$	—	6	4	$8\frac{4}{5}$
Z	—	—	2	$5\frac{9}{25}$	—	—	1	$13\frac{24}{25}$	—	—	2	$12\frac{24}{25}$	—	—	1	$17\frac{10}{25}$
A	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$	—	—	1	$1\frac{31}{75}$	—	—	—	$16\frac{20}{75}$
B	—	—	1	$17\frac{17}{25}$	—	—	1	$13\frac{22}{25}$	—	—	2	$-\frac{16}{75}$	—	—	1	$15\frac{11}{75}$
C	—	—	2	$9\frac{2}{25}$	—	—	1	$19\frac{20}{50}$	—	—	2	$15\frac{31}{75}$	—	—	2	$2\frac{56}{75}$
D	—	—	1	$10\frac{6}{25}$	—	—	1	$2\frac{16}{25}$	—	—	1	$15\frac{23}{75}$	—	—	1	$5\frac{33}{75}$
E	—	4	8	12	—	3	11	2	—	5	2	$18\frac{2}{3}$	—	4	2	$5\frac{1}{3}$
F	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{49}{50}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
G	—	—	2	$12\frac{2}{25}$	—	—	2	$1\frac{12}{25}$	—	—	3	$-\frac{12}{25}$	—	—	2	$5\frac{7}{25}$

Cyprus

Inwards.

Druggs, *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Cyprus Nuts, the Pound	—	—	8	—	—	8	A
But Vide Nux Cupreſſi.							
Daucus Creticus, the Pound	—	4	—	—	4	8	B
Diagredium, or Scamony, the Pound	1	—	—	1	4	—	C
Diptamus - Leaves, the Pound	—	1	—	—	8	—	D
Diptamus - Roots, the Pound	—	1	6	—	2	8	E
Doronicum, the Pound	—	2	6	—	3	4	F
Eleborus, albus & niger, the Pound	—	—	8	—	1	—	G
Epithemum, the Pound	—	1	—	—	3	4	H
Es-uſtum, the Pound	—	1	4	—	3	4	I
Euphorbium, the Pound	—	—	8	—	—	8	J
Fennel Seeds, the Pound	—	—	6	—	1	4	K
Fenugreek, the 112 ℔	—	15	—	3	—	—	L
Flory, the Pound	—	2	—	—	4	—	M
Flowers, Vide Leaves.							
Folium Indiæ, the Pound	—	5	—	—	6	8	N
Fox-lungs, the Pound	—	3	—	—	2	8	O
Frankincenſe of France, or Parroſin the 112 ℔	—	12	—	1	4	—	P
Galanga, the Pound	—	1	6	—	2	8	Q
Galbanum, the Pound	—	1	6	—	4	—	R
General, the Pound	—	1	4	—	2	—	S
Gentiana, the Pound	—	—	6	—	—	8	T
Ginny Pepper, the Pound	—	1	—	—	1	4	V
Grains of Ginny, or French Grains, the 112 ℔. *(But vide Grains in the Letter* G.)	1	10	—	2	8	—	U
Grana — Pinæ, the Pound	—	1	—	—	1	4	W
Grana — Tinctorum, the Pound	—	2	—	—	2	—	X
Green Ginger, the Pound	—	2	—	1	—	—	Y
Gum Animi, the Pound	—	1	—	—	4	—	Z
Gum Arabick, or Gum Seneca, the 112 ℔	1	10	—	1	10	—	A
Gum Armoniack, the Pound	—	1	—	—	2	—	B
Gum Caramen, the Pound	—	—	6	—	4	—	C
Gum Carannæ, the Pound	—	4	—	1	—	—	D
Gum Elemni, the Pound	—	10	—	—	5	—	E
Gum Guiaci, the Pound	—	5	—	—	6	8	F
Gum Hederæ, the Pound	—	4	—	—	4	—	G
Gum *Juniperi. Vide Sandracha.*							

	from *Great Britain*, or the Plantations.								from elsewhere.							
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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	—	15 $\frac{3}{25}$	—	—	—	11 $\frac{8}{25}$	—	—	—	17 $\frac{49}{5}$	—	—	—	12 $\frac{44}{5}$
B	—	—	4	18 $\frac{6}{25}$	—	—	3	15 $\frac{12}{25}$	—	—	5	13 $\frac{12}{25}$	—	—	4	3 $\frac{1}{25}$
C	—	2	—	18 $\frac{18}{25}$	—	1	7	4 $\frac{2}{25}$	—	2	4	14 $\frac{18}{25}$	—	1	9	2 $\frac{18}{25}$
D	—	—	5	1 $\frac{2}{25}$	—	—	4	15 $\frac{47}{50}$	—	—	5	5 $\frac{11}{25}$	—	—	4	17 $\frac{21}{25}$
E	—	—	3	17 $\frac{43}{50}$	—	—	3	8 $\frac{71}{100}$	—	—	4	2 $\frac{24}{25}$	—	—	3	11 $\frac{14}{25}$
F	—	—	3	6 $\frac{1}{10}$	—	—	2	11 $\frac{17}{20}$	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$
G	—	—	—	18 $\frac{22}{25}$	—	—	—	15 $\frac{2}{25}$	—	—	1	1 $\frac{31}{50}$	—	—	—	16 $\frac{26}{75}$
H	—	—	2	9	—	—	2	3 $\frac{3}{10}$	—	—	2	12 $\frac{4}{5}$	—	—	2	5 $\frac{1}{5}$
I	—	—	2	12 $\frac{4}{5}$	—	—	2	5 $\frac{1}{5}$	—	—	2	17 $\frac{13}{14}$	—	—	2	7 $\frac{11}{15}$
J	—	—	—	15 $\frac{33}{50}$	—	—	—	11 $\frac{8}{25}$	—	—	—	17 $\frac{49}{75}$	—	—	—	12 $\frac{44}{75}$
K	—	—	1	— $\frac{33}{50}$	—	—	—	17 $\frac{89}{100}$	—	—	1	2 $\frac{16}{25}$	—	—	—	18 $\frac{21}{25}$
L	—	3	6	7 $\frac{4}{5}$	—	3	2	2 $\frac{3}{10}$	—	3	9	4 $\frac{4}{5}$	—	3	3	10 $\frac{4}{5}$
M	—	—	3	7 $\frac{23}{25}$	—	—	2	16 $\frac{13}{25}$	—	—	3	15 $\frac{13}{25}$	—	—	3	— $\frac{8}{25}$
N	—	—	6	12 $\frac{1}{5}$	—	—	5	3 $\frac{7}{10}$	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$
O	—	—	3	4 $\frac{7}{25}$	—	—	2	7 $\frac{9}{50}$	—	—	3	15 $\frac{17}{25}$	—	—	2	12 $\frac{22}{25}$
P	—	1	8	7 $\frac{11}{25}$	—	1	10	13 $\frac{3}{25}$	—	1	4	19 $\frac{3}{25}$	—	1	6	1 $\frac{23}{25}$
Q	—	—	3	17 $\frac{33}{50}$	—	—	3	8 $\frac{71}{100}$	—	—	4	2 $\frac{24}{25}$	—	—	3	11 $\frac{14}{25}$
R	—	—	3	2 $\frac{11}{50}$	—	—	2	13 $\frac{67}{100}$	—	—	3	7 $\frac{23}{25}$	—	—	2	16 $\frac{13}{25}$
S	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$	—	—	2	2 $\frac{67}{75}$	—	—	1	12 $\frac{52}{75}$
T	—	—	—	13 $\frac{4}{50}$	—	—	—	10 $\frac{37}{100}$	—	—	—	15 $\frac{3}{25}$	—	—	—	11 $\frac{8}{25}$
V	—	—	1	6 $\frac{11}{25}$	—	—	1	— $\frac{37}{50}$	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$
U																
W	—	—	1	6 $\frac{11}{25}$	—	—	1	— $\frac{37}{50}$	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$
X	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
Y	—	1	—	8 $\frac{2}{25}$	—	1	11	17	—	1	—	16	—	1	—	— $\frac{4}{5}$
Z	—	—	2	16 $\frac{1}{25}$	—	—	2	10 $\frac{41}{50}$	—	—	3	— $\frac{8}{25}$	—	—	2	12 $\frac{18}{25}$
A	—	2	10	— $\frac{2}{25}$	—	2	1	9 $\frac{2}{3}$	—	3	3	14 $\frac{2}{3}$	—	2	4	6 $\frac{2}{3}$
B	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{25}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
C	—	—	2	10 $\frac{41}{50}$	—	—	2	7 $\frac{97}{100}$	—	—	2	12 $\frac{18}{25}$	—	—	2	8 $\frac{23}{25}$
D	—	1	1	11 $\frac{1}{25}$	—	1	—	8 $\frac{2}{25}$	—	1	2	6 $\frac{2}{25}$	—	1	—	16
E	—	—	8	10 $\frac{2}{25}$	—	—	5	13 $\frac{2}{25}$	—	—	10	8 $\frac{2}{25}$	—	—	6	12 $\frac{2}{25}$
F	—	—	6	12 $\frac{1}{25}$	—	—	5	3 $\frac{7}{10}$	—	—	7	11 $\frac{1}{25}$	—	—	5	13 $\frac{1}{25}$
G	—	—	4	10 $\frac{1}{25}$	—	—	3	7 $\frac{23}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	3	13 $\frac{13}{25}$

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
	DRUGGS, *vocat.*							
Gum	Lack, the Pound	—	1	—	—	2	—	*A*
Gum	Opopanax, the Pound	—	6	8	—	6	—	*B*
Gum	Sandrake, or Gum Juniperi, the 112 ℔. *(But vide Sandracha.)*	1	8	—	3	—	—	*C*
Gum	Saracol, the Pound	—	1	6	—	2	8	*D*
Gum	*Seneca. Vide Gum Arabick.*							
Gum	Serapinum, the Pound, or Sagapenum	—	1	—	—	3	—	*E*
Gum	Tacamahaccæ, the Pound	—	4	—	1	—	—	*F*
Gum	Tragagant, the Pound	—	1	—	—	1	6	*G*
	Gutta Gambæ. Vide Cambogium.							
	Hermodactylus, the Pound	—	2	—	—	2	4	*H*
	Holiwortles. Vide Bunkins.							
	Horns of Harts or Stags — the Hundred, *or five Score in Cuſtom* the 112 ℔. *in Exciſe*	1	10	—	—	—	—	*I*
		—	—	—	5	—	—	*J*
	Hypociſtis, the Pound	—	2	—	—	3	4	*K*
	Jallop, the Pound	—	4	—	—	8	—	*L*
	Incenſe, or Olibanum, the 112 ℔. *(But vide Olibanum.)*	5	—	—	7	4	—	*N*
	Ireos, *(Orris)* the 112 ℔	2	10	—	6	—	—	*O*
	Iſon-Glaſs, the 112 ℔	5	—	—	20	—	—	*P*
	Jujubes, the Pound	—	1	—	—	1	—	*Q*
† *Rated in A. E. at* 3 s. 4 d. per *Pound.*	† Juniper-berries, the 112 ℔	1	—	—	149	6	8	*R*
	Lapdanum, or Lapodonum, the Pound	—	1	—	—	2	8	*S*
Lapis	Calaminaris, the 112 ℔	—	16	8	1	17	4	*T*
Lapis	Contra-yerva, the Ounce	—	5	—	—	6	8	*V*
Lapis	Hematitis, the Pound	—	1	—	—	4	—	*U*
Lapis	Judaicus, the Pound	—	1	—	—	2	—	*W*
Lapis	Lazuli, the Pound	—	10	—	—	13	4	*X*
Lapis	Tutiæ, the Pound	—	1	—	—	2	—	*Y*
	Lapodonum. Vide Lapdanum.							
Leaves	of Roſes, the Pound	—	1	—	—	1	8	*Z*
Leaves	of Violets, or Flowers, the Pound	—	—	8	—	1	8	*A*
	Lentils, the Pound	—	—	3	—	—	8	*B*
Lignum	Aloes, the Pound	—	10	—	1	—	—	*C*
Lignum	Aſphaltum, the Pound	—	1	—	—	2	—	*D*
Lignum	Nephreticum, the Pound	—	4	—	—	2	8	*E*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{30}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
B	—	—	7	3 $\frac{17}{21}$	—	—	5	5 $\frac{17}{25}$	—	—	8	9 $\frac{1}{3}$	—	—	5	18 $\frac{26}{75}$
C	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
D	—	—	3	17 $\frac{13}{30}$	—	—	3	8 $\frac{71}{100}$	—	—	4	2 $\frac{24}{25}$	—	—	3	11 $\frac{14}{25}$
E	—	—	2	5 $\frac{6}{25}$	—	—	1	19 $\frac{27}{50}$	—	—	2	9 $\frac{1}{25}$	—	—	2	1 $\frac{21}{25}$
F	—	1	1	11 $\frac{1}{5}$	—	1	—	8 $\frac{2}{5}$	—	1	2	6 $\frac{2}{5}$	—	1	—	16
G	—	—	1	8 $\frac{8}{25}$	—	—	1	2 $\frac{31}{50}$	—	—	1	12 $\frac{3}{25}$	—	—	1	4 $\frac{13}{25}$
H	—	—	2	9 $\frac{3}{25}$	—	—	1	17 $\frac{18}{25}$	—	—	2	16 $\frac{18}{25}$	—	—	2	1 $\frac{13}{25}$
I	—	1	5	2	—	—	8	11	—	1	10	16	—	—	11	8
J	—	4	8	8	—	4	8	8	—	4	8	8	—	4	8	8
K	—	—	3	— $\frac{2}{5}$	—	—	2	9	—	—	3	8	—	—	2	12 $\frac{4}{5}$
L	—	—	6	15 $\frac{21}{25}$	—	—	5	13 $\frac{1}{25}$	—	—	7	11 $\frac{1}{25}$	—	—	6	— $\frac{16}{25}$
N	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
O	—	8	—	3 $\frac{3}{5}$	—	6	9	18 $\frac{3}{5}$	—	8	9	13 $\frac{3}{5}$	—	7	2	13 $\frac{3}{5}$
P	1	3	6	12	1	1	2	2	1	5	1	12	1	1	11	12
Q	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
R	7	1	3	17 $\frac{3}{5}$	7	—	10	3 $\frac{3}{5}$	7	1	7	13 $\frac{3}{5}$	7	1	—	2 $\frac{3}{5}$
S	—	—	2	1 $\frac{12}{25}$	—	—	1	15 $\frac{39}{50}$	—	—	2	5 $\frac{7}{25}$	—	—	1	17 $\frac{17}{25}$
T	—	2	6	11 $\frac{3}{25}$	—	2	1	16 $\frac{3}{25}$	—	2	9	14 $\frac{34}{75}$	—	2	3	7 $\frac{59}{75}$
V	—	—	6	12 $\frac{1}{5}$	—	—	5	3 $\frac{7}{10}$	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$
U	—	—	2	16 $\frac{13}{25}$	—	—	2	10 $\frac{41}{50}$	—	—	3	— $\frac{8}{25}$	—	—	2	12 $\frac{18}{25}$
W	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{50}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
X	—	1	1	4 $\frac{2}{5}$	—	—	10	7 $\frac{2}{5}$	—	1	3	2 $\frac{2}{3}$	—	—	11	6 $\frac{2}{3}$
Y	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{30}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
Z	—	—	1	10 $\frac{1}{5}$	—	—	1	4 $\frac{1}{2}$	—	—	1	14	—	—	1	6 $\frac{2}{5}$
A	—	—	1	6 $\frac{2}{5}$	—	—	1	2 $\frac{3}{5}$	—	—	1	8 $\frac{14}{15}$	—	—	1	3 $\frac{13}{15}$
B	—	—	—	10 $\frac{37}{100}$	—	—	—	8 $\frac{189}{200}$	—	—	—	11 $\frac{8}{25}$	—	—	—	9 $\frac{21}{50}$
C	—	1	4	19 $\frac{3}{5}$	—	1	2	2 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	—	1	3	1 $\frac{3}{5}$
D	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{30}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
E	—	—	3	15 $\frac{17}{25}$	—	—	2	12 $\frac{22}{25}$	—	—	4	10 $\frac{22}{25}$	—	—	3	— $\frac{12}{25}$

Inwards.

	RATES						
	CUSTOM			EXCISE.			
DRUGGS, *vocat.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	
Lignum— { Rhodium, the 112 ℔	—	10	—	—	13	4	*A*
Lignum— { Vitæ, the 112 ℔	—	10	—	1	—	—	*B*
Limum. Vide Argentum Sublime.							
Litharge— { of Gold, the 112 ℔	—	12	—	2	10	—	*C*
Litharge— { of Silver, the 112 ℔	—	10	—	2	—	—	*D*
Locusts, the Pound	—	1	4	—	1	4	*E*
Lupines, the 112 ℔	—	10	—	1	4	—	*F*
Lyntiscus, or Xylobalsamum, the Pound	—	1	8	—	2	—	*G*
Madder Roots, or Rubea-Tinctorum, the Pound	—	1	—	—	2	—	*H*
Manna, the Pound	—	2	6	—	6	—	*I*
Marmalade, the Pound	—	1	—	—	2	—	*J*
Mastick— { red, the Pound	—	1	—	—	2	—	*K*
Mastick— { white, the Pound	—	3	4	—	5	4	*L*
Mechoachan, the Pound	—	2	6	—	4	—	*M*
Mercury— { precipitate, the Pound	—	6	8	—	10	—	*N*
Mercury— { sublimate, the Pound	—	3	—	—	8	—	*O*
Millium Solis, the Pound	—	1	—	—	2	—	*P*
Mirabolanes— { dry, the Pound	—	1	—	—	1	—	*Q*
Mirabolanes— { condited, the Pound	—	1	8	—	1	4	*R*
Mirtle-Berries, the Pound	—	1	—	—	1	—	*S*
Mithridate Venetiæ, the Pound. (*But vide Letter* M.)	—	10	—	—	13	4	*T*
Mummia, the Pound	—	1	—	—	3	—	*V*
Musk, the Ounce Troy	2	—	—	3	—	—	*U*
Musk-Cods { the Dozen, *for Custom*	2	—	—	—	—	—	*W*
Musk-Cods { per *Ounce, for Excise*	—	—	—	1	—	—	*X*
Myrrhe, the Pound	—	3	—	—	3	—	*Y*
Nardus Celtica, or Spica Romana, the 112 ℔	5	12	—	11	4	—	*Z*
Nigella, the Pound	—	—	8	—	—	8	*A*
Nitrum, the Pound	—	2	—	—	2	2	*B*
Nutmegs { the Pound, *for Custom*	—	4	—	—	—	—	*C*
Nutmegs condited { per *Piece, for Excise*	—	—	—	—	—	6	*D*
Nux { de Benne, the Pound	—	1	—	—	1	6	*E*
Nux { Cupressi, the Pound	—	—	8	—	1	—	*F*
Nux { Indica, 1 Piece	—	—	6	—	2	—	*G*
Nux { Pini, or Grana Pini, the Pound	—	1	—	—	1	4	*H*
Nux *Pistachia. Vide Pistachias.*							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	1	4 $\frac{2}{5}$	—	—	10	7 $\frac{2}{5}$	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$
B	—	1	4	19 $\frac{3}{5}$	—	1	2	2 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	—	1	3	1 $\frac{3}{5}$
C	—	2	11	— $\frac{4}{5}$	—	2	7	12 $\frac{2}{5}$	—	3	1	6 $\frac{2}{5}$	—	2	8	15 $\frac{1}{5}$
D	—	2	4	5 $\frac{1}{5}$	—	2	1	8 $\frac{1}{5}$	—	2	6	3 $\frac{1}{5}$	—	2	2	7 $\frac{1}{5}$
E	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{1}{25}$	—	—	1	15 $\frac{23}{25}$	—	—	1	5 $\frac{13}{25}$
F	—	1	7	4 $\frac{18}{25}$	—	1	4	7 $\frac{18}{25}$	—	1	9	2 $\frac{18}{25}$	—	1	5	6 $\frac{18}{25}$
G	—	—	2	1 $\frac{14}{25}$	—	—	1	12 $\frac{3}{50}$	—	—	2	7 $\frac{67}{75}$	—	—	1	17 $\frac{17}{75}$
H	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{50}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
I	—	—	4	16 $\frac{9}{50}$	—	—	4	1 $\frac{93}{100}$	—	—	5	5 $\frac{17}{75}$	—	—	4	6 $\frac{17}{25}$
J	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{50}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
K	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{50}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
L	—	—	4	18 $\frac{4}{25}$	—	—	3	19 $\frac{4}{25}$	—	—	5	10 $\frac{62}{75}$	—	—	4	5 $\frac{37}{75}$
M	—	—	3	13 $\frac{31}{50}$	—	—	2	19 $\frac{37}{100}$	—	—	4	3 $\frac{3}{25}$	—	—	3	4 $\frac{3}{25}$
N	—	—	9	8 $\frac{4}{5}$	—	—	7	10 $\frac{4}{5}$	—	—	10	14 $\frac{2}{15}$	—	—	8	3 $\frac{7}{15}$
O	—	—	6	4 $\frac{12}{25}$	—	—	5	7 $\frac{17}{25}$	—	—	6	15 $\frac{22}{25}$	—	—	5	13 $\frac{1}{25}$
P	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{50}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
Q	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
R	—	—	1	14 $\frac{1}{25}$	—	—	1	4 $\frac{27}{50}$	—	—	2	— $\frac{28}{75}$	—	—	1	7 $\frac{53}{75}$
S	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
T																
V	—	—	2	5 $\frac{6}{25}$	—	—	1	19 $\frac{27}{50}$	—	—	2	9 $\frac{1}{25}$	—	—	2	1 $\frac{13}{25}$
U	—	4	8	12 $\frac{4}{5}$	—	3	9	4 $\frac{4}{5}$	—	5	4	4 $\frac{4}{5}$	—	4	1	— $\frac{4}{5}$
W	—	—	1	2 $\frac{4}{5}$	—	—	—	11 $\frac{2}{3}$	—	—	1	10 $\frac{2}{3}$	—	—	—	15 $\frac{1}{5}$
X	—	—	—	11 $\frac{7}{25}$	—	—	—	11 $\frac{7}{25}$	—	—	—	11 $\frac{7}{25}$	—	—	—	11 $\frac{7}{25}$
Y	—	—	3	8 $\frac{1}{25}$	—	—	2	10 $\frac{42}{50}$	—	—	3	19 $\frac{11}{25}$	—	—	2	16 $\frac{16}{25}$
Z	—	15	10	3 $\frac{13}{25}$	—	13	2	5 $\frac{3}{25}$	—	17	7	9 $\frac{3}{25}$	—	14	—	17 $\frac{23}{25}$
A	—	—	—	15 $\frac{3}{25}$	—	—	—	11 $\frac{8}{25}$	—	—	—	17 $\frac{49}{75}$	—	—	—	12 $\frac{44}{75}$
B	—	—	2	7 $\frac{6}{25}$	—	—	1	15 $\frac{21}{25}$	—	—	2	14 $\frac{21}{25}$	—	—	1	9 $\frac{16}{25}$
C	—	—	2	5 $\frac{3}{25}$	—	—	1	2 $\frac{4}{3}$	—	—	3	— $\frac{4}{5}$	—	—	1	10 $\frac{2}{5}$
D	—	—	—	5 $\frac{16}{25}$	—	—	—	5 $\frac{16}{25}$	—	—	—	5 $\frac{16}{25}$	—	—	—	5 $\frac{16}{25}$
E	—	—	1	8 $\frac{8}{25}$	—	—	1	2 $\frac{31}{50}$	—	—	1	12 $\frac{3}{25}$	—	—	1	4 $\frac{13}{25}$
F	—	—	—	18 $\frac{22}{25}$	—	—	—	15 $\frac{2}{25}$	—	—	1	1 $\frac{31}{75}$	—	—	—	16 $\frac{26}{75}$
G	—	—	1	8 $\frac{13}{50}$	—	—	1	5 $\frac{41}{100}$	—	—	1	10 $\frac{4}{25}$	—	—	1	6 $\frac{9}{25}$
H	—	—	1	6 $\frac{11}{25}$	—	—	1	— $\frac{37}{50}$	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$

Nux

Inwards.

Druggs, *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Nux Vomica, the Pound	—	—	8	—	1	4	A
Oleum — Petrolium, the Pound	—	1	8	—	3	—	B
Oleum — Turpentine, the Pound	—	—	6	—	1	—	C
Olibanum, or Incenſe, the 112 ℔	5	—	—	10	5	4	D
Opium, the Pound	—	10	—	—	12	—	E
Orabus, the Pound	—	—	6	—	1	—	F
Orange-Flower-- Ointment, the Pound	—	2	6	—	4	—	G
Orange-Flower-- Water, the Gallon	—	5	—	—	8	—	H
Orcant, or Almiet, the Pound	—	1	—	—	1	—	I
Origanum, the Pound	—	—	8	—	1	—	J
Orpment, or Auripigmentum, the 112 ℔	2	—	—	4	13	4	K
Oſippum Huerredum, the Pound	—	—	6	—	2	—	L
Oſſa de Corde Cervi, the Pound	2	—	—	1	4	—	M
Oyl of Almonds, the Pound	—	1	—	—	2	—	N
Oyl of Amber, the Pound	—	10	—	1	4	—	O
Oyl de Bay, the 112 ℔	2	—	—	5	12	—	P
Oyl de Benne, the Pound	—	6	8	—	10	—	Q
Oyl of Mace, or Nutmegs, the Pound	—	6	—	1	10	—	R
Oyl of Roſemary, the Pound	—	8	—	—	6	8	S
Oyl of Scorpions, the Pound	—	2	8	—	4	—	T
Oyl of Spike, the Pound	—	1	8	—	3	—	V
Panis Porcinus. Vide Cyclamen.							
Panther, the Pound	4	—	—	4	—	—	U
Pearl Seeds, the Ounce Troy	—	3	4	1	—	—	W
Pellitory, the Pound	—	—	6	—	1	6	X
Pepper-long, the Pound	—	1	—	—	1	4	Y
Perroſen. Vide Frankincenſe.							
Piony *Roots, the Pound, Exciſe*	—	—	—	—	2	—	Z
Piony *And for the Value of every* 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	A
Piony Seeds, the Pound	—	—	8	—	1	—	B
Piſtachias, or Nux Piſtachia, the Pound	—	1	—	—	1	—	C
Piſtolochia. Vide Bunkins.							
Pix Burgundiæ, the 112 ℔	—	15	—	1	10	—	D
Polipodium, the Pound	—	—	4	—	—	6	E
Polium Montanum, the Pound	—	—	8	—	2	—	F
Pomegranate-Pills, the 112 ℔	2	—	—	3	14	8	G
Poppy Seeds, the Pound	—	—	8	—	1	4	H
Precipitate. Vide Mercury precipitate.							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$2\frac{16}{25}$	—	—	—	$18\frac{21}{25}$	—	—	1	$5\frac{13}{75}$	—	—	1	$—\frac{8}{75}$
B	—	—	2	$12\frac{21}{25}$	—	—	2	$3\frac{17}{50}$	—	—	2	$19\frac{13}{75}$	—	—	1	$6\frac{38}{75}$
C	—	—	—	$16\frac{19}{50}$	—	—	—	$14\frac{13}{100}$	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$
D	—	14	4	$16\frac{4}{25}$	—	12	—	$6\frac{4}{25}$	—	15	11	$16\frac{4}{25}$	—	12	9	$16\frac{4}{25}$
E	—	1	—	$9\frac{9}{25}$	—	—	9	$12\frac{9}{25}$	—	1	2	$7\frac{9}{25}$	—	—	10	$11\frac{9}{25}$
F	—	—	—	$16\frac{49}{50}$	—	—	—	$14\frac{13}{100}$	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$
G	—	—	3	$13\frac{31}{50}$	—	—	2	$19\frac{37}{100}$	—	—	4	$3\frac{3}{25}$	—	—	3	$4\frac{3}{25}$
H	—	—	7	$7\frac{6}{25}$	—	—	5	$18\frac{37}{50}$	—	—	8	$6\frac{6}{25}$	—	—	6	$8\frac{6}{25}$
I	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{49}{50}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
J	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$	—	—	1	$1\frac{31}{75}$	—	—	—	$16\frac{20}{75}$
K	—	6	3	$8\frac{4}{5}$	—	5	4	$—\frac{4}{5}$	—	6	11	$—\frac{4}{5}$	—	5	7	$16\frac{4}{5}$
L	—	—	1	$8\frac{13}{50}$	—	—	1	$5\frac{41}{100}$	—	—	1	$10\frac{4}{25}$	—	—	1	$6\frac{9}{25}$
M	—	3	—	$6\frac{18}{25}$	—	2	—	$18\frac{18}{25}$	—	3	7	$18\frac{18}{25}$	—	2	4	$14\frac{18}{25}$
N	—	—	1	$13\frac{24}{25}$	—	—	1	$8\frac{13}{50}$	—	—	1	$17\frac{19}{25}$	—	—	1	$10\frac{4}{25}$
O	—	1	7	$4\frac{18}{25}$	—	1	4	$7\frac{18}{25}$	—	1	9	$2\frac{18}{25}$	—	1	5	$6\frac{18}{25}$
P	—	7	1	$19\frac{9}{25}$	—	6	2	$11\frac{9}{25}$	—	7	9	$11\frac{9}{25}$	—	6	6	$7\frac{9}{25}$
Q	—	—	9	$8\frac{4}{5}$	—	—	7	$10\frac{4}{5}$	—	—	10	$14\frac{2}{15}$	—	—	8	$3\frac{7}{15}$
R	—	1	8	$6\frac{4}{5}$	—	1	6	$12\frac{3}{5}$	—	1	9	$9\frac{3}{5}$	—	1	7	4
S	—	—	8	$6\frac{2}{5}$	—	—	6	$—\frac{4}{5}$	—	—	9	$16\frac{4}{5}$	—	—	6	16
T	—	—	3	$15\frac{13}{25}$	—	—	3	$—\frac{8}{25}$	—	—	4	$5\frac{49}{75}$	—	—	3	$5\frac{29}{75}$
V	—	—	2	$12\frac{21}{25}$	—	—	2	$3\frac{17}{50}$	—	—	2	$19\frac{13}{75}$	—	—	1	$6\frac{38}{75}$
U	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
W	—	1	1	$3\frac{3}{5}$	—	1	—	$4\frac{3}{5}$	—	1	1	$16\frac{4}{15}$	—	1	—	$10\frac{14}{15}$
X	—	—	1	$2\frac{31}{50}$	—	—	—	$19\frac{77}{100}$	—	—	1	$4\frac{13}{25}$	—	—	1	$—\frac{18}{25}$
Y	—	—	1	$6\frac{11}{25}$	—	—	1	$—\frac{37}{50}$	—	—	1	$10\frac{6}{25}$	—	—	1	$2\frac{16}{25}$
Z	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$
A	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
B	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$	—	—	1	$1\frac{31}{75}$	—	—	—	$16\frac{26}{75}$
C	—	—	1	$2\frac{14}{25}$	—	—	—	$16\frac{49}{50}$	—	1	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
D	—	2	1	$9\frac{2}{5}$	—	1	9	$3\frac{9}{10}$	—	2	4	$6\frac{2}{5}$	—	1	10	$12\frac{4}{5}$
E	—	—	—	$9\frac{11}{25}$	—	—	—	$7\frac{27}{50}$	—	—	—	$10\frac{53}{75}$	—	—	—	$8\frac{53}{75}$
F	—	—	1	$10\frac{4}{25}$	—	—	1	$6\frac{9}{25}$	—	—	1	$12\frac{52}{75}$	—	—	1	$7\frac{47}{75}$
G	—	5	4	$18\frac{6}{25}$	—	4	5	$10\frac{6}{25}$	—	6	—	$10\frac{6}{25}$	—	4	9	$6\frac{6}{25}$
H	—	—	1	$2\frac{16}{25}$	—	—	—	$18\frac{21}{25}$	—	—	1	$5\frac{13}{75}$	—	—	1	$—\frac{8}{75}$

Prunellas,

Inwards.

DRUGGS, *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Prunellas, or Pruans of Brunelia, the Pound	—	1	—	—	1	—	*A*
Pſyllium, the Pound	—	—	8	—	1	4	*B*
Quickſilver. Vide Argentum vivum.							
Radix Contra-yerva, the Pound	—	3	4	—	2	—	*C*
Radix Eſulæ, the Pound	—	1	—	—	16	—	*D*
Radix Peonæ, the Pound	—	—	8	—	1	—	*E*
Radix Scorcionera, the Pound	—	3	4	—	4	—	*F*
Red Lead, the 112 ℔	—	16	8	1	16	—	*G*
Rhabarbarum, or Rubarb, the Pound	1	—	—	1	12	—	*H*
Rhaponticum, the Pound	—	13	4	—	4	—	*I*
Roſealger, the Pound. Vide Arſnick.							
Roſſet, the Pound	—	—	6	—	1	—	*J*
Rubarb. Vide Rhabarbarum.							
Rubea Tinctorum. Vide Madder Roots.							
Sagapenum. Vide Gum Serapinum.							
Sal Alcali, the Pound	—	4	—	—	4	—	*K*
Sal Armoniacum, the Pound	—	1	8	—	1	6	*L*
Sal Gem, the Pound	—	—	8	—	1	—	*M*
Sal Nitri, the Pound	—	1	6	—	2	8	*N*
Sanders red, alias Stock, the 112 ℔	4	—	—	8	8	—	*O*
Sanders white, the Pound	—	1	—	—	3	—	*P*
Sanders yellow, the Pound	—	2	—	—	4	—	*Q*
Sandiver, the 112 ℔	—	10	—	—	18	—	*R*
Sandracha, or Gum Juniperi, the 112 ℔	1	8	—	3	14	8	*S*
Sanguis Draconis, the Pound	—	3	4	—	2	—	*T*
Sanguis Hirci, the Pound	—	1	—	—	2	—	*V*
Sarſaparilla, the Pound	—	3	4	—	4	—	*U*
Saſafras Wood, or Roots, the 112 ℔	1	—	—	1	17	4	*W*
Scamonium. Vide Diagredium.							
Scincus Marinus, the Piece	—	—	4	—	—	6	*X*
Scordium, the Pound	—	—	6	—	1	—	*Y*
† Scorpions, *the Hundred, (containing 5 Score)*	1	5	—	—	6	—	*Z*
Sebeſtines, the Pound	—	1	—	—	2	—	*A*
Seeds for Gardens of all Sorts, the Pound	—	—	8	—	1	8	*B*
Seler Montanus, the Pound	—	—	8	—	1	4	*C*
Semen Cucumeris, Cucurb, Citral, Melon, the Pound	—	—	8	—	1	4	*D*
Sena, the Pound	—	2	6	—	8	—	*E*

† *Rated in A. C. at* 3 d. *the Piece.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{45}{50}$	—	—	1	$6\frac{12}{23}$	—	—	—	$18\frac{22}{23}$
B	—	—	1	$2\frac{16}{25}$	—	—	—	$18\frac{21}{25}$	—	—	1	$5\frac{13}{75}$	—	—	1	$-\frac{8}{75}$
C	—	—	3	$-\frac{14}{25}$	—	—	2	$1\frac{14}{23}$	—	—	3	$13\frac{17}{75}$	—	—	2	$7\frac{67}{75}$
D	—	—	9	$11\frac{22}{25}$	—	—	9	$6\frac{9}{50}$	—	—	9	$15\frac{17}{25}$	—	—	9	$8\frac{2}{25}$
E	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$	—	—	1	$1\frac{31}{75}$	—	—	—	$16\frac{26}{75}$
F	—	—	4	$3\frac{3}{25}$	—	—	3	$4\frac{3}{25}$	—	—	4	$15\frac{56}{75}$	—	—	3	$11\frac{9}{25}$
G	—	2	5	$16\frac{2}{25}$	—	2	1	$1\frac{2}{23}$	—	2	8	$19\frac{31}{73}$	—	2	2	$12\frac{56}{75}$
H	—	2	5	$8\frac{24}{25}$	—	1	11	$14\frac{24}{25}$	—	2	9	$4\frac{24}{25}$	—	2	1	$12\frac{24}{25}$
I	—	—	9	$17\frac{3}{25}$	—	—	6	$1\frac{3}{25}$	—	1	—	$7\frac{56}{75}$	—	—	7	$6\frac{34}{75}$
J	—	—	—	$16\frac{49}{50}$	—	—	—	$14\frac{13}{100}$	—	—	—	$18\frac{22}{23}$	—	—	—	$15\frac{2}{25}$
K	—	—	4	$10\frac{18}{25}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{13}{25}$
L	—	—	1	$15\frac{23}{25}$	—	—	1	$6\frac{21}{50}$	—	—	2	$2\frac{19}{25}$	—	—	1	$19\frac{44}{75}$
M	—	—	—	$18\frac{22}{25}$	—	—	—	$15\frac{2}{25}$	—	—	1	$1\frac{31}{75}$	—	—	—	$16\frac{26}{75}$
N	—	—	3	$17\frac{18}{50}$	—	—	3	$8\frac{71}{100}$	—	—	4	$2\frac{24}{25}$	—	—	3	$11\frac{14}{25}$
O	—	11	8	$7\frac{1}{25}$	—	9	9	$11\frac{1}{25}$	—	12	11	$11\frac{1}{25}$	—	10	5	$3\frac{1}{25}$
P	—	—	2	$5\frac{6}{25}$	—	—	1	$19\frac{27}{50}$	—	—	2	$9\frac{1}{25}$	—	—	2	$1\frac{11}{25}$
Q	—	—	3	$7\frac{23}{25}$	—	—	2	$16\frac{13}{25}$	—	—	3	$15\frac{13}{25}$	—	—	3	$-\frac{8}{25}$
R	—	1	3	$17\frac{1}{23}$	—	1	1	$-\frac{1}{25}$	—	1	5	$15\frac{1}{25}$	—	1	1	$19\frac{1}{25}$
S	—	4	10	$1\frac{11}{25}$	—	4	2	$1\frac{21}{25}$	—	5	3	$7\frac{21}{25}$	—	4	4	$15\frac{1}{25}$
T	—	—	3	$-\frac{14}{25}$	—	—	2	$1\frac{14}{23}$	—	—	3	$13\frac{17}{75}$	—	—	2	$7\frac{67}{75}$
V	—	—	1	$13\frac{24}{25}$	—	—	1	$8\frac{13}{50}$	—	—	1	$17\frac{19}{25}$	—	—	1	$10\frac{4}{25}$
U	—	—	4	$3\frac{3}{25}$	—	—	3	$4\frac{3}{25}$	—	—	4	$15\frac{56}{75}$	—	—	3	$11\frac{9}{25}$
W	—	2	8	$9\frac{3}{25}$	—	2	2	$15\frac{3}{25}$	—	3	—	$5\frac{3}{25}$	—	2	4	$13\frac{3}{25}$
X	—	—	—	$9\frac{11}{25}$	—	—	—	$7\frac{27}{50}$	—	—	—	$10\frac{53}{75}$	—	—	—	$8\frac{13}{75}$
Y	—	—	—	$16\frac{49}{50}$	—	—	—	$14\frac{13}{100}$	—	—	—	$18\frac{22}{23}$	—	—	—	$15\frac{2}{25}$
Z	—	1	5	$12\frac{17}{25}$	—	—	10	$10\frac{9}{50}$	—	1	10	$7\frac{17}{25}$	—	1	—	$17\frac{17}{25}$
A	—	—	1	$13\frac{24}{25}$	—	—	1	$8\frac{13}{50}$	—	—	1	$17\frac{19}{25}$	—	—	1	$10\frac{4}{25}$
B	—	—	1	$6\frac{2}{25}$	—	—	1	$2\frac{3}{50}$	—	—	1	$8\frac{14}{15}$	—	—	1	$3\frac{13}{15}$
C	—	—	1	$2\frac{16}{25}$	—	—	1	$18\frac{21}{25}$	—	—	1	$5\frac{13}{75}$	—	—	1	$-\frac{8}{75}$
D	—	—	1	$2\frac{16}{25}$	—	—	—	$18\frac{21}{25}$	—	—	1	$5\frac{13}{75}$	—	—	1	$-\frac{8}{75}$
E	—	—	5	$18\frac{37}{50}$	—	—	5	$4\frac{49}{100}$	—	—	6	$8\frac{6}{23}$	—	—	5	$9\frac{6}{23}$

Soldonella,

Inwards.

DRUGGS, *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Soldonella, the Pound	—	—	8	—	1	4	A
Sperma Ceti — fine, the Pound	—	5	—	2	—	—	B
Sperma Ceti — course, oily, the 112 ℔	4	—	—	8	—	—	C
Spica Celtica. Vide Nardus Celtica, or Spica Romana.							
Spikenard, the Pound	—	6	8	—	8	—	D
Spodium, the Pound	—	1	6	—	2	—	E
† Spunges, the Hundred Weight	18	13	4	—	10	—	F
Squilla, the 112 ℔	1	5	—	—	13	4	G
Squinanthum, the Pound	—	3	4	—	10	8	H
Staphisager, the 112 ℔	2	—	—	4	13	4	I
Stechados, the Pound	—	—	10	—	2	8	J
Stibium. Vide Antimonium preparatum.							
Storax — Calamita, the Pound	—	5	—	—	8	—	K
Storax — Liquida, the Pound	—	1	—	—	2	—	L
Succinum. Vide Carrabe.							
Succus Liquoritiæ, the Pound	—	1	—	—	1	6	M
Sulphur vivum, the Pound	—	—	8	—	1	—	N
Talk — green, the Pound	—	2	—	—	2	—	O
Talk — white, the Pound	—	—	6	—	1	—	P
Tamarinds, the Pound	—	—	10	—	1	—	Q
Terra — Lemnia, the Pound	—	5	—	—	2	—	R
Terra — Sigillata, the Pound	—	3	—	—	2	4	T
Thlapsii Semen, the Pound	—	1	—	—	2	—	V
Tincal. Vide Borax.							
Tornsal, the Pound	—	—	8	—	1	4	U
Treacle — common, the Pound	—	2	—	—	2	8	W
Treacle — Venice, the Pound	—	10	—	—	13	4	X
Treacle — *Additional Duty for every Hundred Pound of Treacle*	—	—	—	—	—	—	Y
Trochisci de Vipera, the Ounce Troy	—	5	—	—	5	—	Z
Turbith — the Pound	—	5	—	—	5	—	A
Turbith — Phapsiæ, the Pound	—	2	—	—	5	—	B
Turmerick, the Pound	—	1	—	—	1	—	C
Turpentine — common, the 112 ℔	—	10	—	1	6	8	D
Turpentine — of Venice, Scio, or Cyprus, the Pound	—	10	8	—	4	—	E
Verdigreece, the Pound	—	1	8	—	3	4	F
Vermilion. Vide Cinabrium.							

† *Rated in A. C. at* 3 s. 4 d. *the Pound.*

	from *Great Britain*, or the Plantations.						from elsewhere.					
	to be paid down at Importation.			to be repaid on Exportation in Time.			to be paid down at Importation.			to be repaid on Exportation in Time.		
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
A	—	—	1	—	—	18	—	—	1	—	—	1
B	—	2	1	—	1	11	—	2	2	—	2	—
C	—	11	3	—	9	5	—	12	7	—	10	—
D	—	—	8	—	—	6	—	—	9	—	—	7
E	—	—	1	—	—	1	—	—	2	—	—	1
F	—	18	2	—	9	4	1	4	1	—	12	3
G	—	1	9	—	1	2	—	2	2	—	1	5
H	—	—	7	—	—	6	—	—	8	—	—	7
I	—	6	3	—	5	4	—	6	11	—	5	8
J	—	—	1	—	—	1	—	—	2	—	—	1
K	—	—	7	—	—	5	—	—	8	—	—	6
L	—	—	1	—	—	1	—	—	1	—	—	1
M	—	—	1	—	—	1	—	—	1	—	—	1
N	—	—	—	—	—	—	—	—	1	—	—	—
O	—	2	—	—	—	1	—	—	2	—	—	1
P	—	—	—	—	—	—	—	—	—	—	—	—
Q	—	1	—	—	—	—	—	1	—	—	—	—
R	—	3	1	—	2	2	—	4	1	—	3	—
T	—	3	—	—	2	2	—	3	1	—	2	2
V	—	1	1	—	1	8	—	1	1	—	1	10
U	—	1	2	—	—	18	—	1	5	—	1	—
W	—	2	1	—	2	1	—	3	—	—	2	5
X	—	1	1	—	10	7	—	1	3	—	11	6
Y	—	18	9	—	18	9	—	18	9	—	18	9
Z	—	—	5	—	—	4	—	—	6	—	—	4
A	—	—	5	—	—	4	—	—	6	—	—	4
B	—	—	3	—	—	3	—	—	4	—	—	3
C	—	1	2	—	—	16	—	1	6	—	—	18
D	1	8	14	—	1	5	1	10	12	—	1	6
E	—	—	8	—	—	5	—	—	10	—	—	6
F	—	—	2	—	—	2	—	—	3	—	—	2

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
DRUGGS *vocat.*							
Verniſh, the 112 ℔	2	—	—	4	—	—	A
Viſcus Quercinus the Pound	—	4	—	—	2	—	B
Vitriolum Romanum, the Pound	—	1	—	—	6	8	C
Umber, the Hundred Weight, containing 112 ℔	1	—	—	1	2	—	D
White Lead, the 112 ℔	1	—	—	2	13	4	E
Wormſeeds, the Pound	—	3	4	—	6	—	F
Xylobalſamum. Vide Lyntiſcus.							
Zedoaria, the Pound	—	3	4	—	2	8	G
E							
EArlings, the Groce, containing 12 Dozen	1	—	—	1	—	—	H
* *Earth, red, the Barrel*	—	10	—	—	10	—	I
Ebony Wood, the Hundred Weight, containing 112 ℔ *(But vide Wood.)*	1	—	—	2	10	—	J
Elephants Teeth, the Hundred, containing 5 Score	6	13	4	8	—	—	K
Emery Stones, the Hundred Weight, containing 112 ℔	—	8	—	—	4	—	L
* *Emery Ground, the Pound*	—	—	4	—	—	4	M
F							
FAns, for Corn, the Piece	—	6	8	—	3	—	N
Fans of Paper, the Dozen	—	6	8	—	6	8	O
Fans for Women and Children of *French* making, the Dozen	2	—	—	2	—	—	P
Feather Beds, old or new, the Piece	1	13	4	1	13	4	Q
Feathers for Beds, the 112 ℔	2	—	—	2	—	—	R
Feathers *of* France, *for Beds, the Hundred Weight*	2	—	—	4	—	—	S
Feathers *of* Ruſſia, *the Hundred Weight*	2	—	—	1	15	—	T
Feathers *vocat.* Eſtride or Oſtridge Feathers, undreſs'd *(not black or white)* the Pound	1	—	—	1	—	—	V
Feathers of Oſtridges *black, the Pound*	1	—	—	—	3	6	U
Feathers of Oſtridges undreſs'd *white, the Pound*	1	—	—	—	10	—	W

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	5	7	18 $\frac{2}{5}$	—	4	8	10 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$	—	5	—	6 $\frac{2}{5}$
B	—	—	3	8 $\frac{4}{5}$	—	—	2	5 $\frac{9}{5}$	—	—	4	3 $\frac{9}{5}$	—	—	2	12 $\frac{2}{5}$
C	—	—	4	6 $\frac{3}{5}$	—	—	4	— $\frac{9}{10}$	—	—	4	10 $\frac{2}{5}$	—	—	4	2 $\frac{4}{5}$
D	—	1	11	16 $\frac{4}{5}$	—	1	6	2 $\frac{4}{5}$	—	2	3	12 $\frac{4}{5}$	—	1	8	— $\frac{4}{5}$
E	—	3	5	9 $\frac{3}{5}$	—	2	11	15 $\frac{3}{5}$	—	3	9	5 $\frac{3}{5}$	—	3	1	13 $\frac{3}{5}$
F	—	—	5	5 $\frac{17}{25}$	—	—	4	6 $\frac{17}{25}$	—	—	5	18 $\frac{26}{75}$	—	—	4	13 $\frac{1}{75}$
G	—	—	3	8 $\frac{2}{25}$	—	—	2	9 $\frac{2}{25}$	—	—	4	— $\frac{56}{75}$	—	—	2	15 $\frac{31}{75}$
H	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
I	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
J	—	3	3	12	—	2	9	18	—	3	7	8	—	2	11	6
K	—	13	10	4 $\frac{4}{5}$	—	10	8	4 $\frac{4}{5}$	—	15	11	11 $\frac{7}{5}$	—	11	8	18 $\frac{2}{15}$
L	—	—	6	16 $\frac{3}{25}$	—	—	4	10 $\frac{18}{25}$	—	—	8	6 $\frac{18}{25}$	—	—	5	5 $\frac{23}{25}$
M	—	—	—	7 $\frac{14}{25}$	—	—	—	5 $\frac{33}{50}$	—	—	—	8 $\frac{62}{75}$	—	—	—	6 $\frac{22}{75}$
N	—	—	5	9 $\frac{21}{25}$	—	—	3	11 $\frac{21}{25}$	—	—	6	15 $\frac{13}{75}$	—	—	4	5 $\frac{35}{75}$
O	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
P	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
Q	—	3	1	16	—	2	4	6	—	3	8	2 $\frac{2}{3}$	—	—	7	9 $\frac{1}{3}$
R	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
S	—	5	7	18 $\frac{2}{5}$	—	4	8	10 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$	—	5	—	6 $\frac{2}{5}$
T	—	3	6	10 $\frac{4}{5}$	—	2	7	2 $\frac{4}{5}$	—	4	2	2 $\frac{4}{5}$	—	2	10	18 $\frac{4}{5}$
V	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
U	—	1	1	7 $\frac{12}{25}$	—	—	7	13 $\frac{12}{25}$	—	1	5	3 $\frac{12}{25}$	—	—	9	11 $\frac{12}{25}$
W	—	1	5	— $\frac{4}{5}$	—	—	11	6 $\frac{4}{5}$	—	1	8	16 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$

N. B.

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
N. B. *Ostridge Feathers, white or black, if dress'd, are to be valued on Oath in Custom, and are to pay Excise according to the above Rates.*							
Felts for Cloaks, *French* making, three Yards and an half long, one Yard and an half broad the Felt	4	—	—	4	—	—	A
† *Rated in A. E. at 18 s. the Groce.* † Fidles for Children, the Dozen	—	3	4	—	1	6	B
* *Ferret Ribband, the Groce*	—	16	—	—	16	—	C
Figs. Vide Grocery.							
Figuretto, the Yard	—	8	4	—	8	4	D
Files, the Groce, containing 12 Dozen	1	—	—	—	8	—	E
Fire Irons. Vide Iron.							
Fire-shovel Plates, the Hundred Weight containing 112 lb	—	13	4	—	13	4	F
Fire-shovels, the Dozen	—	13	4	—	13	4	G
Fish *vocat.* N. B. *Any Sort of Ling, Stock-Fish, Pilchard, or any other Kind of dried or salted Fish, usually fish'd for and caught by the People of* Great Britain, *and* Ireland, *or any Sort of Herrings or Codfish, not having been caught in Vessels truly belonging to* Great Britain *or* Ireland, *and such Fish, cured, &c. by* British *or* Irish *Subjects shall pay double Aliens Custom.* A. N. §. 5. *in which Case, the following neat Duty affixed to such Article being trebled or multiplied by* 3, *gives the double Aliens Custom or Duty payable thereon.*							
Cod-fish—the Barrel	1	—	—	—	—	—	H
Cod-fish—the Last, containing 12 Barrels	12	—	—	—	—	—	I
Cod-fish—the Hundred, containing 6 Score	4	—	—	—	—	—	K
Cods-heads, the Barrel	—	3	4	—	—	—	K
Cole-fish, the Hundred, containing 6 Score	1	—	—	—	—	—	L

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	7	6	14 $\frac{2}{3}$	—	5	7	18 $\frac{2}{3}$	—	8	9	18 $\frac{2}{3}$	—	6	3	10 $\frac{2}{3}$
B	—	—	2	14 $\frac{23}{25}$	—	—	1	15 $\frac{23}{25}$	—	—	3	7 $\frac{44}{75}$	—	—	2	2 $\frac{19}{75}$
C	—	1	6	2 $\frac{2}{25}$	—	—	9	— $\frac{2}{25}$	—	1	9	3 $\frac{1}{25}$	—	—	9	— $\frac{1}{25}$
D	—	—	9	9	—	—	7	1 $\frac{1}{2}$	—	—	11	— $\frac{2}{3}$	—	—	7	17 $\frac{1}{3}$
E	—	1	3	18 $\frac{6}{25}$	—	—	10	4 $\frac{6}{25}$	—	1	7	14 $\frac{6}{25}$	—	1	—	2 $\frac{6}{25}$
F	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
G	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
H	—	—	11	8	—	—	5	14								
I	—	11	4	16	—	5	8	8								
J	—	3	9	12	—	1	10	16								
K	—	—	1	18	—	—	—	19								
L	—	—	11	8	—	—	5	14								

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Fish *vocat.* — Eels *vocat.* — Pimper Eels, the Barrel	1	—	—	—	—	—	A
Shaft, Kine, or Dole Eels, the Barrel	1	10	—	—	—	—	B
Spruce Eels, the Barrel	2	—	—	—	—	—	C
Stub Eels, the Barrel	2	6	8	—	—	—	D
† Quick Eels, the Ships Lading	20	—	—	—	—	—	E
Gull-fish, the Barrel	—	16	8	—	—	—	F
Haddocks, the Barrel	—	6	8	—	—	—	G
Herrings — red — the Cade, containing 500	1	—	—	—	—	—	H
red — the Last, containing 20 Cade	12	6	8	—	—	—	I
white, full or shotten — the Barrel	1	—	—	—	—	—	J
white, full or shotten — the Last, containing 12 Barrels	12	—	—	—	—	—	K
Lampreys, the Piece	—	1	—	—	—	—	L
Lings of all Sorts, the Hundred, containing 6 Score	6	13	4	—	—	—	M
Newland — small, the Hundred, containing 6 Score	—	10	—	—	—	—	N
Newland — middle Sort, the Hundred, containing 6 Score	1	—	—	—	—	—	O
Newland — Fish, great, the Hundred, containing 6 Score	1	10	—	—	—	—	P
Salmon — the Barrel	2	—	—	—	—	—	Q
Salmon — Girles, the Barrel	—	15	—	—	—	—	R
Seal-fish, the Fish	—	13	4	—	—	—	S
Stock-fish — Croplings — the Hundred, containing 6 Score	—	13	4	—	—	—	T
Stock-fish — Croplings — the Last, containing one Thousand	6	13	4	—	—	—	V
Stock-fish — Lub-fish — the Hundred, containing 6 Score	1	6	8	—	—	—	U
Stock-fish — Lub-fish — the Last, containing one Thousand	13	6	8	—	—	—	W
Stock-fish — Titlings — the Hundred, containing 6 Score	—	6	8	—	—	—	X
Stock-fish — Titlings — the Last, containing one Thousand	3	6	8	—	—	—	Y
Whitings, the Barrel	—	10	—	—	—	—	Z

† *Quere if not subject to Excise.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	11	8	—	—	5	14								
B	—	1	5	2	—	—	8	11								
C	—	1	10	16	—	—	11	8								
D	—	2	2	12	—	1	1	6								
E	—	19	—	—	—	9	6	—								
F	—	—	9	10	—	—	4	15								
G	—	—	3	16	—	—	1	18								
H	—	—	11	8	—	—	5	14								
I	—	11	8	12	—	5	10	6								
J	—	—	11	8	—	—	5	14								
K	—	11	4	16	—	5	8	8								
L	—	—	—	11 $\frac{2}{3}$	—	—	—	$5\frac{7}{10}$								
M	—	6	4	—	—	3	2	—								
N	—	—	5	14	—	—	2	17								
O	—	—	11	8	—	—	5	14								
P	—	1	5	2	—	—	8	11								
Q	—	1	10	16	—	—	11	8								
R	—	—	8	11	—	—	4	5 $\frac{1}{2}$								
S	—	—	7	12	—	—	3	16								
T	—	—	7	12	—	—	3	16								
V	—	6	4	—	—	3	2	—								
U	—	1	3	4	—	—	7	12								
W	—	12	8	—	—	6	4	—								
X	—	—	3	16	—	—	1	18								
Y	—	3	2	—	—	1	7	—								
Z	—	—	5	14	—	—	2	17								

For the Duty from Foreign Parts, vide *the preceding Note. And in as much as Fish are liable only to Custom, half the neat Duty is in all Cases the Repayment due on Exportation in Time.*

Flanders

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Flanders *Tyle. Vide Brickstones.*							
Flasks covered with Leather, the Dozen —	—	5	—	—	5	—	A
Flasks covered with Velvet, the Dozen—	2	—	—	2	—	—	B
Flasks of Horn, the Dozen —	—	6	8	—	6	8	C
Flax: Spruce, *Muscovy*, and all other Flax undressed, the 112 lb — *in* British *Ships*	1	—	—	1	—	—	D
Flax: Spruce, *Muscovy*, and all other Flax undressed, the 112 lb — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not registered*	1	—	—	1	—	—	E
Flax: dressed or wrought Flax the 112 lb — *in* British *Ships*	10	—	—	7	—	—	F
Flax: dressed or wrought Flax the 112 lb — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not registered*	10	—	—	7	—	—	G

N. B. *No Flax may be imported in any other than* British *or* Irish *Ships, whereof the Master and ¾ of the Mariners, at least, are* English; *or in such Ships as are of the Built of that Country of which it is the Growth, or of such Port where it can only be, or is most usually, first shipp'd for Transportation, and whereof the Master and ¾ of the Mariners, at least, are of such Country or Place.* A.N. §. 8.

Flax-seeds. Vide Linseeds.

† *Rated in A. C. at 2 d. the Piece.*

† Fleams to let Blood, the Dozen—	—	2	—	—	2	—	H
* *Flints for Fire-Arms, the Thousand*—	—	3	—	—	3	—	I
Flocks, the Hundred Weight, containing 112 lb —	2	—	—	2	—	—	J
* *Flower of Meal of Wheat, the Hundred Weight* —	—	10	—	—	10	—	K
† *So rated originally in A. E.* * *Flower Roots, the Hundred, containing 5 Score* —	1	—	—	†	5	—	L
Flutes, course, the Groce, containing 12 Dozen	1	—	—	1	—	—	M
Forceps. Vide Sheers.							
Freze, the Yard —	—	1	—	—	1	—	N
Frizado, the Piece, containing 24 Yards—	8	—	—	8	—	—	O

	from *Great Britain*, or the Plantations.								from elsewhere.							
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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
B	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
C	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
D	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
E	—	—	—	—	—	—	—	—	—	2	10	1 $\frac{3}{5}$	—	1	10	13 $\frac{3}{5}$
F	—	16	—	19 $\frac{1}{5}$	—	11	3	19 $\frac{1}{5}$	—	19	2	19 $\frac{1}{5}$	—	12	10	19 $\frac{1}{5}$
G	—	—	—	—	—	—	—	—	1	5	6	19 $\frac{1}{5}$	—	16	—	19 $\frac{1}{5}$
H	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
I	—	—	3	8 $\frac{1}{25}$	—	—	2	10 $\frac{7}{50}$	—	—	3	19 $\frac{1}{25}$	—	—	2	16 $\frac{16}{25}$
J	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
K	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
L	—	1	2	4 $\frac{2}{5}$	—	—	8	10 $\frac{2}{5}$	—	1	6	— $\frac{2}{5}$	—	—	10	8 $\frac{2}{5}$
M	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
N	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
O	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$

Inwards.

FURRS *vocat.*	RATES Custom l.	s.	d.	Excise l.	s.	d.	
ARmins, the Timber, containing 40 Skins	2	—	—	1	10	—	A
Badger-skins, the Piece	—	2	—	—	2	—	B
Bear-skins- black, the Piece	1	—	—	1	—	—	C
Bear-skins- red, the Piece	1	—	—	—	6	8	D
Bear-skins- white, the Piece	2	—	—	—	6	8	E
Beaver — Skins, the whole Piece	—	5	—	—	10	—	F
Beaver — Wombs, the Piece	—	1	8	—	5	—	G
Budge — white — tawed the 100, containing 5 Score Skins	2	—	—	2	—	—	H
Budge — white — *untaw'd the 100, containing 5 Score Skins* — *for Excise*	—	—	—	3	10	—	I
Budge — white — *untaw'd the 100, containing 5 Score Skins* — *for the Value of every 20 s. on Oath, Cuſtom*	—	—	—	—	—	—	J
Budge — black — tawed, the Dozen Skins	1	6	8	1	6	8	K
Budge — black — untawed, the 100, containing 5 Score Skins	3	10	—	2	—	—	L
Budge — Poults, the Furr, containing 4 Panes	1	—	—	1	—	—	M
Budge — Navern, the 100 Legs, containing 5 Score	—	8	4	2	—	—	N
Budge — Rumney, the 100 Legs, containing 5 Score	—	6	8	5	—	—	O
Calaber — untawed, the Timber, containing 40 Skins	—	6	8	—	6	8	P
Calaber — tawed, the Timber, containing 40 Skins	—	8	—	—	8	—	Q
Calaber — ſeaſoned, the Pane	1	—	—	1	—	—	R
Calaber — ſtag, the Pane	—	12	6	—	12	6	S
Calaber — Skins — the 100, containing 5 Score	2	—	—	2	—	—	T
Calaber — Skins — *black, the 100, containing 5 Score*	2	—	—	5	—	—	V
Calaber — *Shubs. Vide Letter* S.							
Cats Wombs the Pane or Mantle — *for Exciſe*	—	—	—	—	6	3	U
Cats Wombs the Pane or Mantle — *for the Value of every 20 s. on Oath, Cuſtom*	—	—	—	—	—	—	W
Cats Poults — the 100, containing 5 Score	1	—	—	1	—	—	X
Cats Poults — the Mantle	—	6	3	—	6	3	Y
Dockerers, the Timber, containing 40 Skins	—	13	4	—	13	4	Z

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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*
A	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$	—	3	11	6 $\frac{2}{5}$	—	2	8	2 $\frac{2}{5}$
B	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
C	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
D	—	1	3	3 $\frac{1}{5}$	—	—	9	9 $\frac{1}{5}$	—	1	6	19 $\frac{1}{5}$	—	—	11	7 $\frac{1}{5}$
E	—	2	2	11 $\frac{1}{5}$	—	1	3	3 $\frac{1}{5}$	—	2	10	3 $\frac{1}{5}$	—	1	6	19 $\frac{1}{5}$
F	—	—	8	9 $\frac{4}{5}$	—	—	7	1 $\frac{3}{10}$	—	—	9	8 $\frac{4}{5}$	—	—	7	10 $\frac{4}{5}$
G	—	—	3	15 $\frac{2}{5}$	—	—	3	5 $\frac{9}{10}$	—	—	4	1 $\frac{1}{4}\frac{1}{5}$	—	—	3	9 $\frac{1}{15}$
H	—	3	9	7 $\frac{1}{5}$	—	2	2	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
I	—	3	3	9 $\frac{3}{5}$	—	3	3	9 $\frac{3}{5}$	—	3	3	9 $\frac{3}{5}$	—	3	3	9 $\frac{3}{5}$
J	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
K	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
L	—	5	2	9 $\frac{1}{5}$	—	3	6	10 $\frac{1}{5}$	—	6	3	15 $\frac{1}{5}$	—	4	1	3 $\frac{1}{5}$
M	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
N	—	2	3	6 $\frac{1}{5}$	—	2	—	18 $\frac{7}{10}$	—	2	4	17 $\frac{13}{15}$	—	2	1	14 $\frac{8}{15}$
O	—	5	—	4	—	4	10	6	—	5	1	9 $\frac{1}{3}$	—	4	10	18 $\frac{2}{3}$
P	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
Q	—	—	9	1 $\frac{1}{2}\frac{1}{5}$	—	—	6	15 $\frac{21}{25}$	—	—	10	11 $\frac{21}{25}$	—	—	7	11 $\frac{1}{2}\frac{1}{5}$
R	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
S	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
T	—	3	9	7 $\frac{1}{5}$	—	2	2	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
V	—	6	7	4	—	5	7	16	—	7	2	16	—	5	11	12
U	—	—	3	10 $\frac{1}{2}$	—	—	3	10 $\frac{1}{2}$	—	—	3	10 $\frac{1}{2}$	—	—	3	10 $\frac{1}{2}$
W	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
X	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
Y	—	—	7	1 $\frac{3}{4}$	—	—	5	6 $\frac{1}{8}$	—	—	8	5 $\frac{1}{2}$	—	—	5	18
Z	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{1}{15}$

Inwards.

FURRS *vocat*,	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Fitches—the Timber, containing 40 Skins	—	13	4	1	—	—	A
Fitches—the Pane or Mantle	—	12	6	—	12	6	B
Foxes—the black Fox Skin	10	—	—	10	—	—	C
Foxes—the ordinary Skin	—	1	4	—	2	—	D
Foxes—the Pane or Mantle	—	15	—	—	15	—	E
Foxes—Wombs, Poults, or Pieces, the Pane	—	10	—	—	10	—	F
Foynes—Backs, the Dozen	—	13	4	1	5	—	G
Foynes—Tails, the Pane or Mantle	—	12	6	—	12	6	H
Foynes—with Tails, the Piece	—	3	4	—	3	6	I
Foynes—without Tails, the Piece	—	4	4	—	4	—	J
Foynes—raw, the Piece	—	1	—	—	1	—	K
Foynes—Pouts, the 100, containing 5 Score	1	6	8	1	6	8	L
Foynes—Wombs, seasoned, the Pane or Mantle	1	6	8	1	6	8	M
Foynes—Wombs, flag, the Pane or Mantle	—	15	—	—	15	—	N
Grayes—untawed, the Timber, containing 40 Skins	—	8	4	—	8	4	O
Grayes—tawed, the Timber, containing 40 Skins	—	12	6	—	12	6	P
Jennets—Black—raw, the Skin	—	12	6	—	12	6	Q
Jennets—Black—seasoned, the Skin	—	16	8	—	16	8	R
Jennets—Grey—raw, the Skin	—	3	—	—	3	—	S
Jennets—Grey—seasoned, the Skin	—	4	—	—	4	—	T
Leopards—Skins, the Piece	1	5	—	1	5	—	V
Leopards—Wombs, the Pane	5	—	—	5	—	—	U
Letwis—tawed, the Timber, containing 40 Skins	—	8	4	—	8	4	W
Letwis—untawed, the Timber, containing 40 Skins	—	6	—	—	6	—	X
Leuxerns Skins—*the Piece, for Excise*	—	—	—	2	10	—	Y
Leuxerns Skins—*for the Value of every* 20 *s. on Oath, Custom*	—	—	—	—	—	—	Z
Martrons—the Timber, containing 40 Skins	10	—	—	10	—	—	A
Martrons—the Pane or Mantle	9	—	—	9	—	—	B
Martrons—Gills, the Timber, containing 40 Skins	—	12	—	—	12	—	C
Martrons—Pouts, the Pane or Mantle	—	10	—	—	10	—	D
Martrons—Tails, the 100, containing 5 Score	2	—	—	2	—	—	E
Miniver, the Mantle	—	13	4	—	13	4	F
Minks, untawed, the Timber, containing 40 Skins	3	—	—	3	—	—	G

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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	6	17 $\frac{3}{5}$	—	1	3	1 $\frac{3}{5}$	—	1	9	8 $\frac{4}{15}$	—	1	4	6 $\frac{14}{15}$
B	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
C	—	18	10	16	—	14	1	16	1	2	—	16	—	15	8	16
D	—	—	1	17 $\frac{10}{25}$	—	—	1	10 $\frac{4}{25}$	—	—	2	2 $\frac{62}{75}$	—	—	1	12 $\frac{52}{75}$
E	—	1	5	— $\frac{1}{10}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{2}$	—	1	2	3 $\frac{1}{5}$
F	—	—	11	6 $\frac{2}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
G	—	1	9	14	—	1	5	18	—	2	—	4 $\frac{2}{3}$	—	1	7	3 $\frac{1}{3}$
H	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
I	—	—	3	17 $\frac{12}{25}$	—	—	2	18 $\frac{12}{25}$	—	—	4	10 $\frac{11}{75}$	—	—	3	4 $\frac{61}{75}$
J	—	—	4	14 $\frac{13}{25}$	—	—	3	9 $\frac{41}{50}$	—	—	5	10 $\frac{74}{75}$	—	—	3	18 $\frac{4}{75}$
K	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
L	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
M	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
N	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$
O	—	—	9	9	—	—	7	1 $\frac{1}{2}$	—	—	11	— $\frac{2}{3}$	—	—	7	17 $\frac{1}{3}$
P	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
Q	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
R	—	1	6	18	—	1	2	3	—	1	10	1 $\frac{1}{3}$	—	1	3	14 $\frac{2}{3}$
S	—	—	3	8 $\frac{15}{25}$	—	—	2	10 $\frac{47}{50}$	—	—	3	19 $\frac{11}{25}$	—	—	2	16 $\frac{10}{25}$
T	—	—	4	10 $\frac{18}{25}$	—	—	3	7 $\frac{23}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	3	15 $\frac{13}{25}$
V	—	2	4	7	—	1	9	4 $\frac{1}{2}$	—	2	9	2	—	1	11	12
U	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8
W	—	—	9	9	—	—	7	1 $\frac{1}{2}$	—	—	11	— $\frac{2}{3}$	—	—	7	17 $\frac{1}{3}$
X	—	—	6	16 $\frac{22}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$
Y	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
Z	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
A	—	18	10	16	—	14	1	16	1	2	—	16	—	15	8	16
B	—	17	—	2 $\frac{2}{5}$	—	12	8	16 $\frac{2}{5}$	—	19	10	6 $\frac{2}{5}$	—	14	1	18 $\frac{2}{5}$
C	—	1	1	12 $\frac{4}{5}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{14}{25}$
D	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
E	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
F	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
G	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$

FURRS

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Furrs *vocat.* Minks, tawed, the Timber, containing 40 Skins	4	—	—	4	—	—	A
Moul-skins, the Dozen	—	—	6	—	—	6	B
Otter, the Piece	—	5	—	—	5	—	C
Ounce-skins, the Piece	—	12	6	—	12	6	D
Sables of all Sorts, the Timber, containing 40 Skins	30	—	—	30	—	—	E
Weasel-skins, the Dozen	—	—	4	—	—	4	F
Wolf-skins tawed, the Piece	1	10	—	1	10	—	G
Wolf-skins untawed, the Piece	1	3	—	1	3	—	H
Wolf-skins Woolverings, the Piece	—	12	6	—	15	—	I
N. B. *No Beaver Skins, or other Furrs, can be imported into* Ireland *directly from the Plantations under Forfeiture of Ship and Goods. Vide Plantations*, 10, 12, 13. *Page* 95.							
Fusses of Cloves, the Pound	—	2	6	—	2	6	J
Fustians *vocat.* Janes, Millians, and Barmilians *English*, and the like *English* Manufactures of Thread, the whole Piece *(or 2 Ends)*	1	10	—	2	—	—	K
Amsterdam, *Holland*, or *Dutch* Fustians, the Piece, containing two half Pieces, of 15 Yards the half Piece	6	—	—	5	—	—	L
Barmilians, the Piece, containing two half Pieces	6	—	—	5	—	—	M
Cullen Fustians, the Piece, containing two half Pieces	6	—	—	5	—	—	N
Holmes and *Bevernex* Fustians the Bale, containing two half Pieces	60	—	—	60	—	—	O
Holmes and *Bevernex* Fustians the Piece, containing two half Pieces	2	14	—	2	14	—	P
Jean Fustians, the Piece, containing two half Pieces	2	5	—	2	5	—	Q
Millain Fustians, the Piece, containing two half Pieces	6	—	—	5	—	—	R

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	7	6	14 $\frac{2}{3}$	—	5	7	18 $\frac{2}{3}$	—	8	9	18 $\frac{2}{3}$	—	6	3	10 $\frac{2}{3}$
B	—	—	—	11 $\frac{7}{10}$	—	—	—	8 $\frac{49}{100}$	—	—	—	13 $\frac{6}{25}$	—	—	—	9 $\frac{11}{25}$
C	—	—	5	13 $\frac{2}{3}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{3}$	—	—	4	14 $\frac{2}{3}$
D	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
E	2	16	8	8	2	2	5	8	3	6	2	8	2	7	2	8
F	—	—	—	7 $\frac{14}{25}$	—	—	—	5 $\frac{33}{50}$	—	—	—	8 $\frac{62}{75}$	—	—	—	6 $\frac{22}{25}$
G	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
H	—	2	2	1 $\frac{16}{25}$	—	1	7	10 $\frac{27}{50}$	—	2	6	9 $\frac{1}{25}$	—	1	9	14 $\frac{6}{25}$
I	—	1	3	11 $\frac{7}{10}$	—	1	—	— $\frac{9}{20}$	—	1	5	19 $\frac{1}{5}$	—	1	1	4 $\frac{1}{5}$
J	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
K	—	3	3	13 $\frac{1}{5}$	—	2	7	2 $\frac{1}{5}$	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$
L	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
M	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
N	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
O	5	13	4	16	4	4	10	16	6	12	4	16	4	14	4	16
P	—	5	1	4 $\frac{18}{25}$	—	3	9	16 $\frac{23}{25}$	—	5	11	9 $\frac{23}{25}$	—	4	2	19 $\frac{13}{25}$
Q	—	4	3	— $\frac{3}{5}$	—	3	2	4 $\frac{1}{10}$	—	4	11	11 $\frac{3}{5}$	—	3	6	9 $\frac{3}{5}$
R	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—

Fuſtians

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Fuſtians *vocat.* *Naples* Fuſtians tripe or velure plain- the half Piece, containing 15 Yards and an half	6	—	—	5	—	—	*A*
the Piece, containing 7 Yards	3	—	—	3	—	—	*B*
the Yard	—	8	—	—	8	—	*C*
wrought *vocat. Sparta* the half Piece, containing 7 Yards and an half	4	10	—	4	10	—	*D*
Velvet the Yard	—	12	—	—	12	—	*E*
Oſbrow or *Auguſta* Fuſtians, the Piece, containing two half Pieces	3	—	—	3	—	—	*F*
with Silk, the Yard	—	6	—	—	6	—	*G*
of Weaſel, the Piece, containing two half Pieces	6	—	—	5	—	—	*H*
Fuſtick. Vide Wood.							

G

Gadza- of all Sorts, without Gold or Silver, the Yard	—	2	8	—	2	8	*I*
ſtrip'd, with Gold or Silver, the Yard	—	5	—	—	5	—	*J*
Galley — Diſhes, the Dozen	—	1	6	—	5	—	*K*
Pots. Vide Pots.							
Tyles. Vide Brickſtones.							
Galls, the Hundred Weight, containing 112 lb	1	—	—	1	—	—	*L*
Garden Seeds. Vide Druggs, and Letter O.							
Garnets— ſmall rough, the Pound	1	—	—	1	—	—	*M*
ſmall or great Cut, the Pound	3	—	—	3	—	—	*N*
Garters of Silk, *French* making, the Dozen Pair	3	—	—	3	—	—	*O*
Additional Duty, as Silk Manufacture per *Pound Weight*	—	—	—	—	—	—	*P*
Gauntlets, the Pair	—	4	—	—	4	—	*Q*
Gimlets— * *for Carpenters, the Grocer*	—	6	8	—	6	8	*R*
for Vintners, the Dozen	—	8	—	—	8	—	*S*
Ginger. Vide Grocery.							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
B	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
C	—	—	9	1 $\frac{1}{2}\frac{1}{5}$	—	—	6	15 $\frac{2}{2}\frac{1}{5}$	—	—	10	11 $\frac{2}{2}\frac{1}{5}$	—	—	7	11 $\frac{1}{2}\frac{1}{5}$
D	—	8	6	1 $\frac{1}{5}$	—	6	4	8 $\frac{1}{5}$	—	9	11	3 $\frac{1}{5}$	—	7	—	19 $\frac{1}{5}$
E	—	1	1	12 $\frac{4}{5}$	—	—	10	3 $\frac{1}{2}\frac{9}{5}$	—	1	3	17 $\frac{1}{2}\frac{9}{5}$	—	—	11	6 $\frac{1}{2}\frac{4}{5}$
F	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
G	—	—	6	16 $\frac{2}{2}\frac{3}{5}$	—	—	5	1 $\frac{2}{2}\frac{2}{5}$	—	—	7	18 $\frac{2}{2}\frac{3}{5}$	—	—	5	13 $\frac{7}{2}\frac{3}{5}$
H	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
I	—	—	3	— $\frac{1}{2}\frac{2}{5}$	—	—	2	5 $\frac{7}{2}\frac{3}{5}$	—	—	3	10 $\frac{4}{7}\frac{6}{5}$	—	—	2	10 $\frac{2}{7}\frac{6}{5}$
J	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{1}\frac{3}{5}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{3}$
K	—	—	3	13 $\frac{1}{2}$	—	—	3	4 $\frac{1}{2}\frac{9}{5}$	—	—	3	19 $\frac{1}{5}$	—	—	3	7 $\frac{4}{5}$
L	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
M	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
N	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
O	—	5	8	— $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
P	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
Q	—	—	4	10 $\frac{1}{2}\frac{6}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$
R	—	—	7	11 $\frac{1}{3}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{1}\frac{1}{7}$	—	—	6	5 $\frac{1}{1}\frac{3}{5}$
S	—	—	9	1 $\frac{1}{2}\frac{1}{5}$	—	—	6	15 $\frac{2}{2}\frac{1}{5}$	—	—	10	11 $\frac{2}{2}\frac{1}{5}$	—	—	7	11 $\frac{1}{2}\frac{1}{5}$

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Girdles of	counterfeit Gold and Silver, the Dozen	—	10	—	—	10	—	A
	cruel, the Groce, containing 12 Dozen	1	6	8	1	6	8	B
	Leather, the Groce, containing 12 Dozen	1	13	4	1	—	—	C
	Silk, the Dozen	1	—	—	1	—	—	D
	Velvet, the Dozen	2	—	—	2	—	—	E
	Additional Duty (if not Britiſh) per *Pound Weight*	—	—	—	—	—	—	F
	Woollen, the Dozen	—	16	—	—	16	—	G
*	*Girth Web, the Groce*	1	10	—	1	10	—	H
Glaſſes *vocat.*	* *Glaſſes for Watches, the Dozen*	—	6	—	—	6	—	I
	Balm Glaſſes, the Groce, containing 12 Dozen	—	5	—	2	—	—	J
	Burning Glaſſes, the Dozen	—	2	—	—	12	—	K
	Drinking Glaſſes *vocat.* courſe drinking Glaſſes, the Dozen	—	2	—	—	2	—	L
	Flanders drinking Glaſſes, the 100 Glaſſes	—	16	8	2	10	—	M
	French drinking Glaſſes, the 100, containing 5 Score---	—	10	—	1	—	—	N
	Scotch *(ſince the Union) are charg'd as* Engliſh.							
	Venice drinking Glaſſes, the Dozen	—	12	—	—	4	—	O
	Engliſh *drinking Glaſſes*-- *the* 100, *cont.* 5 *Score, for Exciſe And for the Value of every* 20 s. *on Oath, Cuſtom*--	—	—	—	1	—	—	P
	N. B. Engliſh *drinking Glaſſes cannot be valued in Cuſtom at leſs than* 2 s. per *Dozen, or* 16 s. 8 d. *the* 100, *being the Rate, as above, for all courſe drinking Glaſſes.*	—	—	—	—	—	—	Q

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
B	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
C	—	2	6	5 $\frac{3}{5}$	—	1	8	15 $\frac{3}{5}$	—	3	—	12 $\frac{4}{15}$	—	1	11	18 $\frac{14}{15}$
D	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
E	—	3	9	7 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
F	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
G	—	1	6	2 $\frac{2}{25}$	—	1	1	11 $\frac{17}{25}$	—	1	9	3 $\frac{17}{25}$	—	1	3	2 $\frac{2}{25}$
H	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
I	—	—	6	16 $\frac{2}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$
J	—	2	1	8 $\frac{1}{5}$	—	1	11	19 $\frac{7}{10}$	—	2	2	7 $\frac{1}{5}$	—	2	—	9 $\frac{1}{5}$
K	—	—	7	18 $\frac{4}{25}$	—	—	7	6 $\frac{19}{25}$	—	—	8	5 $\frac{19}{25}$	—	—	7	10 $\frac{14}{25}$
L	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
M	—	3	1	4	—	2	8	19	—	3	4	17 $\frac{1}{3}$	—	2	10	10 $\frac{2}{3}$
N	—	1	4	19 $\frac{3}{5}$	—	1	2	2 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	—	1	3	1 $\frac{3}{5}$
O	—	—	9	1 $\frac{23}{25}$	—	—	5	13 $\frac{13}{25}$	—	—	11	7 $\frac{13}{25}$	—	—	6	16 $\frac{8}{25}$
P	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
Q	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12

Glaſſes

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Glasses vocal.	All other English Glasses— the 100, containing 5 Score, for Excise—	—	—	—	—	10	—	A
	And for the Value of every 20 s. on Oath, Custom —	—	—	—	—	—	—	B
	But vide Water-Glasses below.							
† *Rated in A. E. at 3 s. the Pound.*	Glass Pipes small, the Pound—	—	5	—	—	2	—	C
	† great, the Hundred Weight containing 112 lb —	5	—	—	16	16	—	D
	Glass Plates or Sights for Looking Glasses unfiled, of Chrystal— small, under N° 6, the Dozen—	1	—	—	1	—	—	E
	N° 6, the Dozen —	2	—	—	2	—	—	F
	N° 7, 8, 9, 10, the Dozen —	4	—	—	4	—	—	G
	N° 11, 12, the Dozen	30	—	—	30	—	—	H
	Glass Stone Plates for Spectacles, rough, the Dozen—	—	13	4	—	6	8	I
	Hour-Glasses * British, *the Groce*—	2	—	—	2	—	—	J
	of *Flanders* making — course, the Groce, containing 12 Dozen—	2	—	—	2	—	—	K
	the Dozen, fine —	—	13	4	—	13	4	L
	of *Venice* making, the Dozen—	2	—	—	2	—	—	M
	Looking Glasses Half-penny Glasses, the Groce containing 12 Dozen—	—	8	—	—	6	8	N
	Penny-ware, the Groce, containing 12 Dozen—	—	16	—	—	6	8	O
	of Steel- small, the Dozen—	—	13	4	—	5	—	P
	large —	1	6	8	—	10	—	Q
	of Christal small, the Dozen, under N° 6—	1	10	—	1	10	—	R
	middle Sort, the Dozen, N° 6—	3	—	—	3	—	—	S
	small, the Dozen, N° 7, 8, 9, 10 —	6	—	—	6	—	—	T
	the Dozen, N° 11, 12—	45	—	—	45	—	—	V
	Memorandum, that the said Numbers are accounted as Inches.							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	12 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$
B	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
C	—	—	3	19 $\frac{14}{25}$	—	—	2	11 $\frac{3}{50}$	—	—	4	18 $\frac{14}{25}$	—	—	3	— $\frac{14}{25}$
D	1	—	6	10 $\frac{2}{25}$	—	18	2	— $\frac{2}{25}$	1	2	1	10 $\frac{2}{25}$	—	18	11	10 $\frac{2}{25}$
E	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
F	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
G	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
H	2	16	8	8	2	2	5	8	3	6	2	8	2	7	2	8
I	—	—	11	7 $\frac{1}{5}$	—	—	7	11 $\frac{1}{5}$	—	1	1	18	—	—	8	16 $\frac{2}{3}$
J	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
K	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
L	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
M	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
N	—	—	8	6 $\frac{2}{5}$	—	—	6	— $\frac{4}{5}$	—	—	9	16 $\frac{4}{5}$	—	—	6	16
O	—	1	—	17 $\frac{3}{5}$	—	—	8	6 $\frac{2}{5}$	—	1	3	18 $\frac{2}{5}$	—	—	9	16 $\frac{4}{5}$
P	—	—	10	8 $\frac{2}{5}$	—	—	6	12 $\frac{2}{5}$	—	1	—	19 $\frac{1}{15}$	—	—	7	17 $\frac{11}{15}$
Q	—	1	8	16 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	2	1	18 $\frac{2}{15}$	—	1	3	15 $\frac{7}{15}$
R	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{3}$
S	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
T	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$
V	4	5	—	12	3	3	8	2	4	19	3	12	3	10	9	12

Glaſſes

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Glasses *vocat.* — Vials, the 100, containing 5 Score	—	10	—	—	10	—	A
Water-Glasses, the Dozen	—	8	—	—	3	—	B
Glasses for Windows *vocat.* — * British — *the whole Case, cont. 24 Leaves*	1	16	—	1	16	—	C
British — *the half Case* (or Side) *cont. 12 Leaves*	—	18	—	—	18	—	D
Burgundy white, the Chest	2	10	—	3	10	—	E
Burgundy coloured, the Chest	3	10	—	3	—	—	F
Normandy white, the Case	1	—	—	3	—	—	G
Normandy coloured, the Case	2	10	—	3	—	—	H
Muscovy Glass or Slade, the Pound	—	2	—	—	2	—	I
Rhenish, the Way or Web, cont. 60 Bunches, *(each Bunch 6 Plates of about 2 Foot Square)*	3	—	—	3	—	—	J
Glew, the Hundred Weight, containing 112 lb	1	—	—	1	—	—	K
Globes — small, the Pair, *(under 18 Inches Diameter)*	1	—	—	3	—	—	L
Globes — large, the Pair, (18 *Inches Diameter)*	2	—	—	6	—	—	M
Gloves of all Sorts, the Dozen	1	10	—	1	10	—	N
If Silk (not British) *to pay additional Duty* per *Pound Weight*	—	—	—	—	—	—	O
Gold — Foil, the small Groce, containing 12 Dozen	—	6	8	—	4	—	P
Gold — Paper, the small Groce, containing 12 Dozen	—	13	4	—	13	4	Q
Gold and Silver Thread right, the Pound, containing 12 Ounces, *Venice* Weight	2	—	—	2	—	—	R
Grains — *French* or *Guiny*, the Pound	—	—	8	—	—	8	S
Grains — or Scarlet Powder, the Pound	—	6	8	—	4	6	T
Grains — of *Sevile* in Berries, or Grains of *Portugal* or *Rotta*, the Pound	—	3	4	—	3	4	V
Gravers and Pincers — *the Pound, for Excise*	—	—	—	—	1	—	U
Gravers and Pincers — *and for the Value of every* 20 s. *on Oath, Custom*	—	—	—	—	—	—	W

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d*	$\frac{1}{20}$
A	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
B	—	—	6	5 $\frac{1}{25}$	—	—	3	19 $\frac{11}{25}$	—	—	7	15 $\frac{11}{25}$	—	—	4	14 $\frac{16}{25}$
C	—	3	4	16 $\frac{12}{25}$	—	2	6	11 $\frac{-7}{25}$	—	3	11	13 $\frac{-7}{25}$	—	2	9	19 $\frac{17}{25}$
D	—	1	8	8 $\frac{6}{25}$	—	1	3	5 $\frac{16}{25}$	—	1	11	16 $\frac{16}{25}$	—	1	4	19 $\frac{21}{25}$
E	—	5	7	19 $\frac{3}{5}$	—	4	5	14 $\frac{3}{5}$	—	6	5	9 $\frac{3}{5}$	—	4	10	9 $\frac{3}{5}$
F	—	6	1	14 $\frac{4}{5}$	—	4	5	15 $\frac{4}{5}$	—	7	3	— $\frac{4}{5}$	—	5	—	8 $\frac{4}{5}$
G	—	3	9	4 $\frac{4}{5}$	—	3	3	10 $\frac{4}{5}$	—	4	1	— $\frac{4}{5}$	—	3	5	8 $\frac{4}{5}$
H	—	5	2	6 $\frac{4}{5}$	—	4	—	1 $\frac{4}{5}$	—	5	11	16 $\frac{4}{5}$	—	4	4	16 $\frac{4}{5}$
I	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
J	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
K	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
L	—	3	9	4 $\frac{4}{5}$	—	3	3	10 $\frac{4}{5}$	—	4	1	— $\frac{4}{5}$	—	3	5	8 $\frac{4}{5}$
M	—	7	6	9 $\frac{3}{5}$	—	6	7	1 $\frac{3}{5}$	—	8	2	1 $\frac{3}{5}$	—	6	10	17 $\frac{3}{5}$
N	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
O	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
P	—	—	8	6 $\frac{18}{25}$	—	—	6	8 $\frac{18}{25}$	—	—	9	12 $\frac{4}{5}$	—	—	7	1 $\frac{29}{75}$
Q	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$
R	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
S	—	—	—	15 $\frac{3}{25}$	—	—	—	11 $\frac{8}{25}$	—	—	—	17 $\frac{49}{75}$	—	—	—	12 $\frac{44}{75}$
T	—	—	6	6 $\frac{19}{25}$	—	—	4	8 $\frac{19}{25}$	—	—	7	12 $\frac{7}{25}$	—	—	5	1 $\frac{32}{75}$
V	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{15}$	—	—	3	2 $\frac{14}{15}$
U	—	—	—	11 $\frac{7}{25}$	—	—	—	11 $\frac{7}{25}$	—	—	—	11 $\frac{7}{25}$	—	—	—	11 $\frac{7}{25}$
W	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12

Gravers

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Gravers and Pincers —	*the Dozen, for Excise*	—	—	—	—	3	—	*A*
	And for the Value of every 20 s. on Oath, Custom	—	—	—	—	—	—	*B*
Gravers for Goldsmiths. Vide Punsons.								
‡ 61. per Cent. *not allowed.*	‡ Grindstones, the Chalder	—	13	4	1	10	—	*C*
Grocery Wares *vocat.*	N. B. *No Figs, Prunes, Raisins, or Sugars can be imported in any other than* British *or* Irish *Ships, whereof the Master and ¾ of the Mariners, at least, are* English; *nor can Currans be imported in any other than* English *built Shipping, navigated as above; such foreign Ships only excepted as are of the Built of that Country or Place of which said Goods are the Growth, Product, or Manufacture respectively, or of such Port where they can only, or are most usually, first shipp'd for Transportation, whereof the Master and, at least, ¾ of the Mariners are of said Country or Place, on Forfeiture of Ship and Goods.* A. N. § 8. Vide Goods 3. Page 45.								
Almonds —	*the Hundred Weight, containing 112 lb*	3	—	—	3	—	—	*D*
	* *in the Shell, the Thousand*	—	1	6	—	1	6	*E*
Anniseeds the Hundred Weight, containing 112 lb		3	—	—	1	—	—	*F*
Cinamon, the Pound		—	6	8	—	3	—	*G*
Cloves, the Pound		—	8	—	—	8	—	*H*
Currans, the 100 Weight, containing 112 lb	*in* English *built Shipping*	4	—	—	4	—	—	*I*
	in foreign Vessels, or Ships not navigated by English	4	—	—	4	—	—	*J*
Dates, the Hundred Weight, containing 112 lb		4	10	—	4	10	—	*K*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$13\frac{21}{23}$	—	—	1	$13\frac{21}{23}$	—	—	1	$13\frac{21}{23}$	—	—	1	$13\frac{21}{23}$
B	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
C	—	2	1	12	—	—	3	16	—	2	4	2 $\frac{2}{3}$	—	—	5	1 $\frac{1}{3}$
D	—	5	8	— $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
E	—	—	1	$14\frac{1}{5}$	—	—	—	$16\frac{23}{25}$	—	—	1	$19\frac{18}{23}$	—	—	—	$16\frac{23}{25}$
F	—	3	9	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	4	8	17 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
G	—	—	5	$9\frac{21}{23}$	—	—	1	$13\frac{21}{23}$	—	—	—	—	—	—	—	—
H	—	—	9	$1\frac{1}{23}$	—	—	4	$10\frac{6}{23}$	—	—	—	—	—	—	—	—
I	—	7	6	14 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	8	9	18 $\frac{1}{5}$	—	3	9	2 $\frac{2}{5}$
J	—	—	—	—	—	—	—	—	—	11	4	6 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$
K	—	8	6	1 $\frac{1}{5}$	—	4	2	15 $\frac{1}{5}$	—	9	11	3 $\frac{1}{5}$	—	4	2	15 $\frac{1}{5}$

Can be imported from Great Britain *only.*

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Grocery Wares *vocat.* — Figgs, the 100 Weight, containing 112 lb — *in* British *Ships*	1	—	—	1	10	—	A
Figgs, the 100 Weight, containing 112 lb — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	—	—	1	10	—	B
Ginger — of the *Eaſt-Indies*, the Pound	—	3	—	—	1	4	C
Ginger — of the *Weſt-Indies*, the Pound	—	1	4	—	1	4	D
Ginger — of the *Engliſh* Plantations, the 112 lb	1	—	—	1	—	—	E
Ginger — N. B. *It muſt appear to be* Britiſh *Plantation Ginger by Cocket from* Great Britain, *and is to be charged at* 10 s. per 100 *Weight, or the half Rate only, in Cuſtom. Ginger of the Growth of the* Britiſh *Plantations cannot be imported directly thence into* Ireland, *but muſt firſt be landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations 10, 12, 13. Page 95.							
Ginger — *Green. Vide Druggs.*							
Liquoriſh — the 100 Weight, containing 112 lb — *Juice. Vide Succus Liquoritiæ, in Drugs.*	1	10	—	1	—	—	F
Mace, the Pound	—	15	—	—	15	—	G
Nutmegs, the Pound	—	6	—	—	6	—	H
Pepper, the Pound	—	2	—	—	2	—	I
Prunes, the 100 Weight, cont. 112 lb — *in* Britiſh *Ships*	—	12	—	—	15	—	J
Prunes, the 100 Weight, cont. 112 lb — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	12	—	—	15	—	K

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	2	4	$6\frac{2}{3}$	—	1	4	$18\frac{2}{3}$	—	2	8	$2\frac{2}{3}$	—	1	4	$18\frac{2}{3}$
B	—	—	—	—	—	—	—	—	—	3	3	$15\frac{2}{5}$	—	1	4	$18\frac{2}{5}$
C	—	—	2	$9\frac{6}{25}$	—	—	—	$15\frac{1}{25}$	—	—	—	—	—	—	—	†
D	—	—	1	$10\frac{6}{25}$	—	—	—	$15\frac{1}{25}$	—	—	1	$15\frac{23}{75}$	—	—	—	$15\frac{1}{25}$
E	—	1	10	$13\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	—	—	—	—	—	—
F	—	2	4	$7\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	2	10	$1\frac{3}{5}$	—	—	11	$5\frac{3}{5}$
G	—	1	5	— $\frac{1}{5}$	—	—	8	$9\frac{1}{5}$	—	—	—	—	—	—	—	—
H	—	—	6	$16\frac{2}{25}$	—	—	3	$7\frac{7}{25}$	—	—	2	—	—	—	—	—
I	—	—	2	$5\frac{9}{25}$	—	—	1	$2\frac{4}{25}$	—	—	2	$12\frac{4}{25}$	—	—	1	$2\frac{4}{25}$
J	—	1	3	6	—	—	8	$9\frac{1}{5}$	—	1	5	$11\frac{3}{5}$	—	—	8	$9\frac{1}{5}$
K	—	—	—	—	—	—	—	—	—	1	10	$2\frac{4}{5}$	—	—	8	$9\frac{1}{5}$

† *Can be imported from* Great Britain *only.*

Can be imported from Great Britain *only.*

Inwards.				RATES Custom l.	s.	d.	Excise l.	s.	d.	
Grocery Wares, *vocat.*	Raisins of all Sorts the 100 Weight, containing 112 ℔		*in* British *Ships*	2	3	4	2	3	4	*A*
			in Ships not belonging to Great Britain *or* Ireland, *or foreign built not register'd*	2	3	4	2	3	4	*B*
	Sugar	*Candy of* Barbary, *the* 100 *Wt. cont.* 112 ℔	*Excise*	—	—	—	2	—	—	*C*
			for the Value of every 20 s. *on Oath, Custom* — *in* Brit. *Ships*	—	—	—	—	—	—	*D*
			in Ships not belonging to G. B. *or* I. *or foreign built, not register'd*	—	—	—	—	—	—	*E*
			brown, the 100 Weight cont. 112 ℔ — *in* British *Ships*	8	—	—	5	—	—	*F*
			in Ships not belonging to G. B. *or* I. *or foreign built not register'd*	8	—	—	5	—	—	*G*
			white, the 100 Weight cont. 112 ℔ — *in* British *Ships*	12	—	—	12	—	—	*H*
			in Ships not belonging to G. B. *or* I. *or foreign built not register'd*	12	—	—	12	—	—	*I*
		Muscavadoes, the 100 Wt. cont. 112 ℔	‡ *of the* Eng. *Plantations*	1	10	—	1	—	—	*J*
			from elsewhere — *in* British *Ships*	1	10	—	2	—	—	*K*
			in Ships not belonging to Great Brit^{n}. *or* Irel^{d}. *or foreign built not register'd*	1	10	—	2	—	—	*L*
		white	‡ of the *English* Plantations, the Hundred Weight, containing 112 ℔	5	—	—	5	—	—	*M*

‡ *This must appear by Cocket from* Great Britain, *and the half Rate only is to be computed in Custom,*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	4	1	2 $\frac{4}{5}$	—	2	—	8 $\frac{4}{5}$	—	4	9	7 $\frac{7}{15}$	—	2	—	8 $\frac{4}{5}$
B	—	—	—	—	—	—	—	—	—	6	1	16 $\frac{4}{5}$	—	2	—	8 $\frac{4}{5}$
C	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
D	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
E	—	—	—	—	—	—	—	—	—	1	10	16	—	—	11	8
F	—	12	3	12	—	8	6	—	—	14	10	—	—	9	9	4
G	—	—	—	—	—	—	—	—	—	19	10	16	—	12	3	12
H	1	2	8	3 $\frac{1}{5}$	—	16	11	15 $\frac{1}{5}$	1	6	5	15 $\frac{1}{5}$	—	18	10	11 $\frac{1}{5}$
I	—	—	—	—	—	—	—	—	1	14	—	19 $\frac{1}{3}$	1	2	8	3 $\frac{1}{3}$
J	—	1	7	16 $\frac{3}{5}$	—	1	3	11 $\frac{7}{10}$	—	—	—	—	—	—	—	—
K	—	3	3	13 $\frac{1}{5}$	—	2	7	2 $\frac{1}{5}$	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{3}$
L	—	—	—	—	—	—	—	—	—	4	8	15 $\frac{1}{3}$	—	3	3	13 $\frac{1}{3}$
M	—	7	—	18	—	5	10	13	—	—	—	—	—	—	—	—

Inwards.	RATES. Custom l.	s.	d.	Excise l.	s.	d.	
Grocery Wares *vocat.* — Sugar — white — Sugar, foreign or imported from any foreign Place, the 100 Wt. cont. 112 lb — *in* British *Ships*	9	6	8	9	6	8	A
in Ships not belonging to Great Britain *or* Ireland *or foreign built not regiſter'd*	9	6	8	9	6	8	B
Sugar of Liſbon, *the* 100 *Weight* — *in* British *Ships*	9	6	8	5	6	8	C
in Ships not belonging to G Bn *or* Id, *or foreign built not regiſter'd*	9	6	8	5	6	8	D
Sugar — refin'd, double or ſingle, in Loaves, made in *England*, the 100 Weight, containing 112 lb	6	—	—	7	—	—	E
Sugar — refin'd, not in Loaves — *the* 100 *Weight, containing* 112 lb, *for Exciſe*	—	—	—	7	—	—	F
for the Value of every 20s. *on Oath, Cuſtom* — *in* British *Ships*	—	—	—	—	—	—	G
in Ships not belonging to G. Bn *or* Id, *or foreign built not regiſter'd*	—	—	—	—	—	—	H
Sugar — refin'd, not in Loaves — St. *Thome* and *Panellis* the 100 Wt. cont. 112 lb — *in* British *Ships*	1	—	—	—	10	—	I
in Ships not belonging to Great Britn. *or* Irel. *or foreign built not regiſter'd*	1	—	—	—	10	—	J

N. B. *No Sugars of the Growth, Product, or Manufacture of any Plantations in* America, *can be imported into* Ireland, *unleſs from* Great Britain, *except Sugars from* Spain *or* Portugal. Vide Goods 5. *p.* 45. *and* Plantations 14, 15. *p.* 96.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	17	7	13 $\frac{3}{5}$	—	13	2	9 $\frac{3}{5}$	1	—	7	2 $\frac{14}{15}$	—	14	8	4 $\frac{4}{15}$
B	—	—	—	—	—	—	—	—	1	6	6	1 $\frac{3}{5}$	—	17	7	13 $\frac{3}{5}$
C	—	13	10	11 $\frac{1}{5}$	—	9	5	7 $\frac{1}{5}$	—	16	10	— $\frac{8}{15}$	—	10	11	1 $\frac{13}{15}$
D	—	—	—	—	—	—	—	—	1	2	8	19 $\frac{1}{3}$	—	13	10	11 $\frac{1}{5}$
E	—	12	3	7 $\frac{1}{5}$	—	9	5	3 $\frac{1}{5}$	—	14	2	3 $\frac{1}{5}$	—	10	4	11 $\frac{1}{5}$
F	—	6	6	19 $\frac{1}{5}$	—	6	6	19 $\frac{1}{5}$	—	6	6	19 $\frac{1}{5}$	—	6	6	19 $\frac{1}{5}$
G	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
H	—	—	—	—	—	—	—	—	—	1	10	16	—	—	11	8
I	—	1	5	— $\frac{4}{5}$	—	—	11	6 $\frac{4}{5}$	—	1	8	16 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$
J	—	—	—	—	—	—	—	—	—	2	4	8 $\frac{4}{5}$	—	1	8	15 $\frac{4}{5}$

Grograms

Inwards.

	RATES. Custom l.	s.	d.	Excise l.	s.	d.	
Grograms { *Lyle. Vide Buffines.* *Turkey* Grograms, the Yard—	—	3	9	—	3	9	*A*
N. B. *No* Turkey *Grograms, or other Commodities of the Growth, Product, or Manufacture of any the* Turkish *Dominions, can be imported in any other than* Englisſh *built Shipping, the Maſter and, at leaſt,* ¾ *of the Mariners to be* Englisſh *; or in Ships of the built of that Country or Place of which they are the Growth,* &c. *reſpectively, or of ſuch Port where they can only be, or are moſt uſually firſt ſhipp'd for Tranſportation, and navigated by People of that County or Place.* Vide Goods 3, 4. *p.* 45.							
Gun-powder *vocat.* { Corn-powder, the Hundred Weight, cont. 112 ℔—	5	—	—	—	—	—	*B*
Gun-powder *vocat.* { Serpentine, the Hundred Weight, cont. 112 ℔—	3	—	—	—	—	—	*C*
Guns *vocat.* { Callivers, the Piece—	—	15	—	—	—	—	*D*
Guns *vocat.* { Muſkets, the Piece—	—	5	—	—	—	—	*E*
H							
† *Rated in A. E. at* 6 d. *the Pound.* ‡ *Rated in A. E. at* 2 s. *per Pound.* **H**Air *voc.* { Camels Hair, the Pound—	—	1	—	—	1	—	*F*
HAir *voc.* { † Elks Hair, for Saddles, the Hundred Weight, containing 112 ℔—	—	12	6	2	16	—	*G*
HAir *voc.* { ‡ Goats Hair, the 112 ℔	—	1	—	1	4	—	*H*
Hair Bottoms for Sieves, the Groce, containing 12 Dozen—	—	10	—	—	10	—	*I*
Halberts— { gilt, the Piece—	—	13	4	—	13	4	*J*
Halberts— { ungilt, the Piece—	—	3	4	—	3	4	*K*
Hammers— { with Wooden Handles, or without, the Dozen—	—	4	—	—	4	—	*L*
Hammers— { *vocat.* Horſeman's Hammers, the Dozen—	—	13	4	—	13	4	*M*
Hand-baſkets. Vide Baſkets.							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	4	$5\frac{1}{20}$	—	—	3	$3\frac{27}{40}$	—	—	4	$19\frac{3}{10}$	—	—	3	$10\frac{4}{5}$
B	—	4	9	—	—	2	4	10	—	6	4	—	—	3	2	—
C	—	2	10	4	—	1	5	2	—	3	9	12	—	1	10	16
D	—	—	8	11	—	—	4	5 $\frac{1}{2}$	—	—	11	8	—	—	5	14
E	—	—	2	17	—	—	1	8 $\frac{1}{2}$	—	—	3	16	—	—	1	18
F	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{40}{50}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
G	—	3	2	$14\frac{9}{50}$	—	2	11	$2\frac{93}{100}$	—	3	5	$1\frac{17}{25}$	—	3	—	$6\frac{17}{25}$
H	—	10	6	$18\frac{3}{25}$	—	10	6	$12\frac{21}{50}$	—	10	7	$1\frac{23}{25}$	—	10	6	$14\frac{8}{25}$
I	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
J	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	$1\,3\frac{1}{15}$	—	1	—	$11\frac{11}{15}$
K	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	$8\frac{4}{15}$	—	—	3	$2\frac{14}{15}$
L	—	—	4	$10\frac{1}{2}\frac{2}{5}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{13}{25}$
M	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	$1\,3\frac{1}{15}$	—	1	—	$11\frac{11}{15}$

Inwards.

	RATES						
	CUSTOM			EXCISE.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Handkerchiefs: the Dozen *(of all Sorts)*	3	—	—	2	—	—	*A*
Handkerchiefs: *of Silk, except of the Manufacture of* Great Britain, China, Persia, *or the* East-Indies, *pay additional Duty* per *Pound Weight*	—	—	—	—	—	—	*B*
† Handkerchiefs: † *of the Manufacture of* China, Persia, *or the* East-Indies, *pay Additional Duty* per *Yard*	—	—	—	—	—	—	*C*
Hangings gilt. Vide Leather.							
Harness *vocat.*: Corslets, compleat, the Piece	1	—	—	1	—	—	*D*
Harness *vocat.*: Curats, the Piece	—	12	6	—	12	6	*E*
Harness *vocat.*: Morians or Head-pieces — graven, the Piece	—	10	—	—	10	—	*F*
Harness *vocat.*: Morians or Head-pieces — plain, the Piece	—	5	—	—	5	—	*G*
Harness — *Plates. Vide Plates.*							
Harness — Roses, the Thousand	—	1	—	—	1	—	*H*
Harp-strings, or Catlings, the Groce, containing 12 Dozen	—	5	—	—	6	8	*I*
Hatbands, the Groce containing 12 Dozen	5	—	—	5	—	—	*J*
Hatchets. Vide Axes.							
Hats *vocat. Straw Hats, Vide Basts.*							
Hats of Beaver-Wool, or Hair, the Hat	5	—	—	5	—	—	*K*
Hats all other Hats *(course Hats)* the Piece	1	—	—	1	—	—	*L*
Hawks *of all Sorts*: *the Hawk, for Excise*	—	—	—	4	—	—	*M*
Hawks *of all Sorts*: *for the Value of every* 20 s. *on Oath, Custom*	—	—	—	—	—	—	*N*
Hawks: Hoods the Groce, containing 12 Dozen	1	6	8	1	6	8	*O*
Headings for Pipes, Hogsheads, or Barrels, the 100, containing 6 Score — *But vide Staves.*	—	6	8	—	6	8	*P*
Heath for Brushes, the 100, containing 5 Score	1	—	—	1	—	—	*Q*
Hemp *vocat.*: Hemp short, dress'd; the 100 Weight, cont. 112 lb *in* British *Ships*	6	—	—	5	—	—	*R*
Hemp *vocat.*: Hemp short, dress'd; the 100 Weight, cont. 112 lb *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regist'er'd*	6	—	—	5	—	—	*S*

† *Can be imported from* Great Britain *only.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	4	8	15 $\frac{1}{3}$	—	3	3	13 $\frac{1}{3}$	—	5	8	3 $\frac{1}{3}$	—	3	11	7 $\frac{1}{3}$
B	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
C	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—
D	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
E	—	1	2	3 $\frac{1}{2}$	—	—	10	12 $\frac{1}{4}$	—	1	4	11	—	—	11	16
F	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
G	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
H	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
I	—	—	6	12 $\frac{1}{5}$	—	—	5	3 $\frac{7}{10}$	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$
J	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8
K	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8
L	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
M	—	3	9	2 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$
N	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
O	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
P	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Q	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
R	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
S	—	—	—	—	—	—	—	—	—	16	1	4	—	10	4	16

Hemp

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
† Hemp *vocat.* — Cullen or Steel, Hemp, and all other Sorts of dreſt Hemp the 100 Wt. cont. 112 ℔ — *in* Britiſh *Ships*	10	—	—	5	—	—	A
† Hemp *vocat.* — Cullen or Steel, Hemp, and all other Sorts of dreſt Hemp the 100 Wt. cont. 112 ℔ — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	10	—	—	5	—	—	B
† Hemp *vocat.* — Spruce, *Muſcovia*, and all other rough Hemp, the 100 Wt. cont. 112 ℔ — *in* Britiſh *Ships*	—	13	4	—	10	—	C
† Hemp *vocat.* — Spruce, *Muſcovia*, and all other rough Hemp, the 100 Wt. cont. 112 ℔ — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	13	4	—	10	—	D
Hempſeed. Vide Linſeed.							
Hides *vocat.* — Buff-Hides, the Hide	1	—	—	1	10	—	E
Hides *vocat.* — ‡ Cow-Hides of *Barbary* and *Muſcovia*, the Hide	—	5	—	—	7	—	F
Hides *vocat.* — Cow or Horſe Hides tann'd, the Piece	—	10	—	—	10	—	G
Hides *vocat.* — Cow or Horſe Hides in the Hair, the Piece	—	5	—	—	10	—	H
Hides *vocat.* — *India* Hides, the Hide	—	8	4	—	7	—	I
Hides *vocat.* — Loſh Hides, the Piece	—	5	—	1	—	—	J
Hides *vocat.* — ‡ red or *Muſcovia* Hides tann'd, coloured or uncoloured, the Hide	—	6	8	—	6	8	K
Hilts for Swords and Daggers, the Dozen	2	—	—	2	—	—	L
Honey — the Barrel	2	—	—	4	—	—	M
Honey — the Tun	12	—	—	32	—	—	N
Hooks Ends. Vide Cap-hooks.							
Hoops — of Iron, for Pipes or Hogſheads, the 100 Weight, cont. 112 ℔	1	6	8	3	—	—	O
Hoops — for Coopers, the Thouſand	1	6	8	1	6	8	
Hoops — of all Sorts the 100 Weight, containing 112 ℔	2	—	—	2	—	—	
But by 2d Annæ, cap. 2. *Hoops for making Caſks, after the 1ſt of* November, 1703, *are to pay* per *Thouſand, at 6 Score to the* 100, *one Penny and no more*	—	—	—	—	—	—	P
* *Hops* — Britiſh, *the* 100 *Weight*	4	—	—	4	—	—	Q
* *Hops* — *additional Duty*, per 100 *Weight*	—	—	—	—	—	—	R
No Hops can be imported into Ireland *from any Part beyond Seas other than* Great							

† *Hemp is under the ſame Regulation with Flax as to its Importation.* Vide the Note, p. 216.

‡ *Subject to Aliens Cuſtom if not imported in* Engliſh *Shipping.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	14	2	8	—	9	5	8	—	17	4	8	—	11	—	8
B	—	—	—	—	—	—	—	—	1	3	8	8	—	14	2	8
C	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$	—	1	3	15 $\frac{7}{15}$	—	—	10	14 $\frac{2}{15}$
D	—	—	—	—	—	—	—	—	—	1	8	16 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$
E	—	2	4	6 $\frac{2}{5}$	—	1	10	12 $\frac{2}{5}$	—	2	8	2 $\frac{2}{5}$	—	2	—	10 $\frac{2}{5}$
F	—	—	6	15 $\frac{24}{25}$	—	—	5	7 $\frac{23}{25}$	—	—	7	14 $\frac{24}{25}$	—	—	5	16 $\frac{24}{25}$
G	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
H	—	—	8	9 $\frac{4}{5}$	—	—	7	1 $\frac{3}{10}$	—	—	9	8 $\frac{4}{5}$	—	—	7	10 $\frac{4}{5}$
I	—	—	8	13 $\frac{24}{25}$	—	—	5	16 $\frac{23}{50}$	—	—	10	5 $\frac{47}{75}$	—	—	7	2 $\frac{22}{75}$
J	—	1	2	2 $\frac{3}{5}$	—	1	—	14 $\frac{1}{10}$	—	1	3	1 $\frac{3}{5}$	—	1	1	3 $\frac{3}{5}$
K	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
L	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
M	—	5	7	18 $\frac{2}{5}$	—	4	8	10 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$	—	5	—	6 $\frac{2}{5}$
N	2	1	5	15 $\frac{1}{5}$	1	15	9	7 $\frac{1}{5}$	2	5	3	7 $\frac{1}{5}$	1	17	8	3 $\frac{1}{5}$
O	—	4	1	— $\frac{4}{5}$	—	3	5	8 $\frac{4}{5}$	—	4	6	2 $\frac{2}{15}$	—	3	7	19 $\frac{7}{15}$
{																
P	—	—	1	—	—	—	—	—	—	—	1	—	—	—	—	—
Q	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—
R	—	4	4	12 $\frac{4}{5}$	—	4	4	12 $\frac{4}{5}$	—	—	—	—	—	—	—	—

Britain

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Britain, *on Forfeiture thereof, or the Value, with the Ship, &c. in which imported.* Vide Hops, *per Tot.* Page 61 & 62. and Plantations, 12. Page 95.							
* Horn-Books — *plain, the Groce*	—	8	—	—	8	—	A
Horn-Books — *gilt, the Groce*	—	16	—	—	16	—	B
**Horns for Lanthorns, the Thousand*	1	—	—	1	—	—	C
Horns of Harts or Stags. Vide Drugs.							
Horſes and Mares, Geldings and Nags, the Piece	—	5	—	—	—	—	D
Horſes of Wood, the Groce, containing 12 Dozen, for Exciſe	—	—	—	—	5	—	E
And for the Value of every 20 s. on Oath, Cuſtom	—	—	—	—	—	—	F
Hoſe of Cruel, *vocat. Mantua* Hoſe, the Pair	—	10	—	—	10	—	G
Houncides. Vide Knives.							
Hour Glaſſes. Vide Glaſſes.							
**Hunting Horns, the Dozen*	1	—	—	1	—	—	H
I							
Jars of China, *of all Sorts, the Pair, for Exciſe*	—	—	—	1	—	—	I
And for the Value of every 20 s. on Oath, Cuſtom	—	—	—	—	—	—	J
Additional Duty for the Value of every 20 s. on Oath	—	—	—	—	—	—	K
Jews-Trumps, the Groce, cont. 12 Dozen	—	10	—	—	10	—	L
Imperlings, blew or red, the Dozen	1	10	—	1	10	—	M
Indico — of all Sorts, the Pound	—	3	4	—	—	—	N
† of the *Engliſh* Plantations, the Pound	—	1	—	—	—	—	O
Duſt, the Pound	—	1	8	—	—	—	P
Ink, for Printers, the 100 Weight, containing 112 ℔	2	—	—	2	—	—	Q
Ink-horns — the Groce, cont. 12 Dozen	3	—	—	3	—	—	R
Ink-horns — of Glaſs, the Dozen	—	12	—	—	12	—	S
Inkle — unwrought, the Pound	—	2	6	—	1	6	T
Inkle — wrought, the Dozen Pounds	6	—	—	2	—	—	V

† *This muſt appear by Cocquet, and be computed at the half Rate only in Cuſtom.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	9	$1\frac{1}{2}\frac{1}{5}$	—	—	4	$10\frac{6}{25}$	—	—	10	$11\frac{2}{2}\frac{1}{5}$	—	—	4	$10\frac{6}{25}$
B	—	1	6	$2\frac{2}{2}\frac{2}{5}$	—	—	9	$-\frac{1}{2}\frac{2}{5}$	—	1	9	$3\frac{1}{2}\frac{7}{5}$	—	—	9	$-\frac{1}{2}\frac{2}{5}$
C	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
D	—	—	2	17	—	—	1	$8\frac{1}{2}$	—	—	3	16	—	—	1	18
E	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{5}$	—	—	2	$16\frac{2}{3}$
F	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
G	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
H	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
I	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$
J	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
K	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$	—	—	11	$5\frac{3}{5}$
L	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
M	—	2	10	$-\frac{2}{5}$	—	2	1	$9\frac{2}{5}$	—	3	3	$14\frac{2}{5}$	—	2	4	$6\frac{2}{3}$
N	—	—	1	18	—	—	—	19	—	—	2	$10\frac{2}{3}$	—	—	1	$5\frac{1}{3}$
O	—	—	—	$5\frac{7}{10}$	—	—	—	$2\frac{17}{20}$	—	—	—	—	—	—	—	1
P	—	—	—	19	—	—	—	$9\frac{1}{2}$	—	—	1	$5\frac{1}{3}$	—	—	—	$12\frac{2}{3}$
Q	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
R	—	5	8	$-\frac{4}{5}$	—	4	2	$18\frac{4}{5}$	—	6	7	$8\frac{4}{5}$	—	4	8	$12\frac{4}{5}$
S	—	1	1	$12\frac{4}{2}\frac{1}{5}$	—	—	10	$3\frac{1}{2}\frac{9}{5}$	—	1	3	$17\frac{1}{2}\frac{9}{5}$	—	—	11	$6\frac{1}{2}\frac{4}{5}$
T	—	—	2	$5\frac{1}{3}\frac{1}{0}$	—	—	—	$16\frac{2}{2}\frac{3}{5}$	—	—	2	$14\frac{2}{2}\frac{3}{5}$	—	—	—	$16\frac{2}{2}\frac{3}{5}$
V	—	7	6	$19\frac{1}{5}$	—	1	10	$11\frac{1}{5}$	—	9	5	$15\frac{1}{5}$	—	1	10	$11\frac{1}{5}$

† *Can be imported from* Great Britain *only.*

Inkle

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Inkle: Rowls, the Dozen Pieces, containing 36 Yards, the Piece	4	—	—	4	—	—	A
Instruments for Barbers and Chirurgeons, *vocat.*: Bullet Screws, the Dozen	—	4	—	—	4	—	B
Incision Sheers, the Dozen	—	5	—	—	5	—	C
Paces, or Tooth Drawers, the Dozen	—	5	—	—	5	—	D
Pullicanes, the Dozen	—	5	—	—	5	—	E
Sets, the Bundle, cont. 16	—	2	—	—	2	—	F
Trepanes, the Dozen	—	10	—	—	10	—	G
Iron: Amys, *Spanish*, Spruce, and *Swethish*, the Tun	24	—	—	66	—	—	H
But by 2d Annæ. cap. 2. *unwrought Iron, after the 1st of* November, 1703, *is to pay, for every Tun,* 5 s. *for Custom, and* 5 s. *for Excise, and no more, which is,* per *Tun*	—	—	—	—	—	—	I
Backs for Chimneys: small (½ *a Hundred Weight and downwards*) the Piece	—	6	8	1	—	—	J
large, the Piece	—	13	4	2	—	—	K
Bands for Kettles, the 100 Weight containing 112 ℔	2	—	—	5	—	—	L
Doubles. Vide Plates.							
Fire Irons, the Groce, cont. 12 Dozen	—	10	—	—	10	—	M
Hoops, the 100 Weight, cont. 112 ℔	1	6	8	3	—	—	N
* *Irons*: *Box Irons, the Dozen*	1	4	—	1	4	—	O
Smoothing Irons, not Box, the Dozen	—	18	—	—	18	—	P
Stirrop Irons, the Dozen Pair	—	6	—	—	6	—	Q
Iron Ore and Cinders, the Tun	—	10	—	—	—	—	R
Juice of Lemons, the Pipe	4	—	—	4	—	—	S
* *Junk, called old Junk, the Tun*	5	—	—	5	—	—	T
Ivory, the Pound	—	10	—	—	10	—	V
K							
* *Kelp, the Tun*	1	10	—	1	10	—	U
Kerseys. Vide Drapery.							
Keyknops, the Groce, containing 12 Dozen	1	—	—	1	—	—	W

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	7	6	14 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$
B	—	—	4	10 $\frac{8}{25}$	—	—	3	7 $\frac{23}{25}$	—	—	5	5 $\frac{23}{25}$	—	—	3	15 $\frac{13}{25}$
C	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
D	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
E	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
F	—	—	2	5 $\frac{9}{25}$	—	—	1	3 $\frac{24}{25}$	—	—	2	12 $\frac{23}{25}$	—	—	1	17 $\frac{10}{25}$
G	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
H																
I	—	10	—	—	—	7	6	—	—	10	—	—	—	7	6	—
J	—	1	3	1 $\frac{3}{5}$	—	1	1	3 $\frac{3}{5}$	—	1	4	6 $\frac{14}{25}$	—	1	1	16 $\frac{4}{25}$
K	—	2	6	3 $\frac{1}{5}$	—	2	2	7 $\frac{1}{5}$	—	2	8	13 $\frac{13}{25}$	—	2	3	12 $\frac{8}{25}$
L	—	6	7	4	—	5	7	16	—	7	2	16	—	5	11	12
M	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
N	—	4	1	— $\frac{4}{5}$	—	3	5	8 $\frac{4}{5}$	—	4	6	2 $\frac{2}{25}$	—	3	7	19 $\frac{7}{25}$
O	—	2	3	4 $\frac{8}{25}$	—	1	8	7 $\frac{3}{25}$	—	2	7	15 $\frac{13}{25}$	—	1	10	13 $\frac{3}{25}$
P	—	1	8	8 $\frac{6}{25}$	—	1	3	5 $\frac{16}{25}$	—	1	11	16 $\frac{16}{25}$	—	1	4	19 $\frac{21}{25}$
Q	—	—	6	16 $\frac{2}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$
R	—	—	5	14	—	—	2	17	—	—	7	12	—	—	3	16
S	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
T	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8
V	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
U	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
W	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$

Inwards.

		RATES						
		CUSTOM			EXCISE.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	
	* *Keys for Watches, the Groce*	1	4	—	1	4	—	*A*
Knives *vocat.*	*Almine, Bohemia,* and all other course Knives, the Dicker, containing 10 Knives	—	3	—	—	3	—	*B*
	Butchers Knives, the Dicker, containing 10 Knives	—	3	—	—	3	—	*C*
	Carving Knives, the Dozen	3	—	—	1	10	—	*D*
	* *Coopers Knives, the Dozen*	—	10	—	—	10	—	*E*
	Cullen Knives, the Groce, containing 12 Dozen	8	—	—	10	—	—	*F*
	* *Curriers Knives, the Dozen*	1	4	—	1	4	—	*G*
	* *Drawing Knives, the Dozen*	—	8	—	—	8	—	*H*
	Frenсh Knives, the Bundle, containing 12 Dozen	4	—	—	7	4	—	*I*
	Glovers Knives, the Bundle, containing 6 Knives	1	10	—	—	5	—	*J*
	Hounсides, the Dozen, for Excise	—	—	—	3	—	—	*K*
	And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	*L*
	Penknives, the Groce, containing 12 Dozen	1	10	—	1	10	—	*M*
	Sherknives, the Dicker, containing 10 Knives	—	3	—	—	3	—	*N*
	Stock-Knives { ungilt, the Dozen Stocks	4	—	—	4	—	—	*O*
	Stock-Knives { gilt, the Dozen Stocks	6	—	—	6	—	—	*P*
	L.							
Lace, *vocat.*	Bone-Lace, of Thread, the Dozen Yards	2	—	—	2	—	—	*Q*
	Brittin-Lace, the small Groce, containing 12 Dozen Yards	3	—	—	3	—	—	*R*
	Cruel-Lace, the small Groce, containing 12 Dozen	4	—	—	4	—	—	*S*
† *Bone-Lace.*	† of Gold or Silver, or Silver and Gold, the Pound Troy or *Venice* Weight	8	—	—	20	—	—	*T*
‡ *Loom-Lace.*	‡ Gold and Silver Lace, the Ounce Troy	—	5	—	1	13	4	*V*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	2	3	$4\frac{8}{25}$	—	1	8	$7\frac{13}{25}$	—	2	7	$15\frac{13}{25}$	—	1	10	$13\frac{3}{25}$
B	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
C	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
D	—	4	3	$2\frac{2}{5}$	—	2	10	— $\frac{2}{5}$	—	5	2	$10\frac{2}{5}$	—	3	3	$14\frac{2}{5}$
E	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
F	—	17	—		—	13	2	8	—	19	6	8	—	14	5	12
G	—	2	3	$4\frac{8}{25}$	—	1	8	$7\frac{13}{25}$	—	2	7	$15\frac{13}{25}$	—	1	10	$13\frac{3}{25}$
H	—	—	9	$1\frac{11}{25}$	—	—	6	$15\frac{21}{25}$	—	—	10	$11\frac{21}{25}$	—	—	7	$11\frac{1}{25}$
I	—	10	6	$16\frac{8}{25}$	—	8	8	— $\frac{8}{25}$	—	11	10	— $\frac{8}{25}$	—	9	3	$12\frac{8}{25}$
J	—	1	7	$18\frac{2}{5}$	—	—	11	$7\frac{2}{5}$	—	2	1	$12\frac{2}{5}$	—	1	2	$4\frac{2}{5}$
K	—	2	9	$16\frac{4}{5}$	—	2	9	$16\frac{4}{5}$	—	2	9	$16\frac{4}{5}$	—	2	9	$16\frac{4}{5}$
L	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
M	—	2	10	— $\frac{2}{5}$	—	2	1	$9\frac{2}{5}$	—	3	3	$14\frac{2}{5}$	—	2	4	$6\frac{2}{5}$
N	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
O	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
P	—	11	4	$1\frac{3}{5}$	—	8	5	$17\frac{3}{5}$	—	13	2	$17\frac{3}{5}$	—	9	5	$5\frac{3}{5}$
Q	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
R	—	5	8	— $\frac{4}{5}$	—	2	9	$16\frac{4}{5}$	—	6	7	$8\frac{4}{5}$	—	2	9	$16\frac{4}{5}$
S	—	7	6	$14\frac{2}{5}$	—	3	9	$2\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	3	9	$2\frac{2}{5}$
T	1	6	4	16	1	2	7	4	1	8	11	4	1	3	10	8
V	—	1	9	13	—	1	8	$4\frac{1}{2}$	—	1	10	12	—	1	8	14

Lace

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Lace *vocat.* Pomet Lace, the Groce, containing 12 Dozen Yards	1	—	—	1	—	—	A
Lace *vocat.* Purl or Antlet Lace of Thread, the Groce, containing 12 Dozen	—	10	—	—	10	—	B
Lace *vocat.* Silk Boné-Lace, the Pound, containing 16 Ounces	10	—	—	40	—	—	C
Lace *vocat.* Silk *Additional Duty* per *Pound*, *if not* Britiſh	—	—	—	—	—	—	D
Lace *vocat.* Silk Lace of all other Sorts, the Pound, containing 16 Ounces	5	—	—	10	—	—	E
Lace *vocat.* Silk *Additional Duty* per *Pound*, *if not* Britiſh	—	—	—	—	—	—	F
Ladles *vocat.* melting Ladles, the 100 Weight, containing 112 ℔	2	—	—	2	—	—	G
Lamp-black. Vide Blacking.							
Lamps. Vide Braſs.							
Lapis magnata, falſe, the Pound	—	3	—	—	3	—	H
* *Laſt Blocks, the Dozen*	—	2	—	—	2	—	I
* *Latches and Catches, Iron, the Dozen*	—	5	—	—	5	—	J
Laths, *after the 1ſt of* November, 1703, *are to pay* per *Thouſand, at 6 Score to the Hundred, One Penny, and no more.* 2 Annæ, cap. 2.	—	—	—	—	—	—	K
Lattin *vocat.* black Lattin, the 100 Weight, containing 112 ℔	2	—	—	5	—	—	L
Lattin *vocat.* ſhaven Lattin, the 100 Weight, containing 112 ℔	2	10	—	5	—	—	M
Lavercocks. Vide Braſs.							
Lead the Tun, containing 20 Hundred Weight	6	—	—	6	—	—	N
Lead *Milled, or the Sheets, the* 100 *Weight*	—	10	—	—	10	—	O
Lead Ore, the Tun	4	—	—	4	—	—	P
Leather *vocat.* *Brazil*-Leather, the Dozen	20	—	—	20	—	—	Q
Leather *vocat.* Hangings gilt, the Piece	4	—	—	4	—	—	R
Leather *vocat.* Leather for Maſks, the Pound	—	6	8	—	6	8	S
Leather *vocat.* *Spaniſh, Turkey, Eaſt-India,* or *Cordovant*, the Dozen Skins	5	—	—	5	—	—	T
Leather *vocat.* N. B. *If* Eaſt-India, *they can be imimported from* Great Britain *only*; *if* Turkey, *they are ſubject to Aliens*							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
B	—	—	11	6 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$
C	2	7	1	4	1	17	7	4	2	10	3	4	1	17	7	4
D	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
E	—	14	1	16	—	9	4	16	—	15	8	16	—	9	4	16
F	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
G	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
H	—	—	3	8 $\frac{1}{2\frac{1}{5}}$	—	—	2	10 $\frac{4\frac{7}{10}}{}$	—	—	3	19 $\frac{1\frac{1}{2\frac{1}{5}}}{}$	—	—	2	16 $\frac{1\frac{6}{2\frac{1}{5}}}{}$
I	—	—	2	5 $\frac{9}{2\frac{1}{5}}$	—	—	1	13 $\frac{2\frac{4}{2\frac{1}{5}}}{}$	—	—	2	12 $\frac{2\frac{4}{2\frac{1}{5}}}{}$	—	—	1	17 $\frac{1\frac{9}{2\frac{1}{5}}}{}$
J	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
K	—	—	1	—	—	—	—	—	—	—	1	—	—	—	—	—
L	—	6	7	4	—	5	7	16	—	7	2	16	—	5	11	12
M	—	7	—	18	—	5	10	13	—	7	10	8	—	6	3	8
N	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$
O	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
P	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
Q	1	17	9	12	1	8	3	12	2	4	1	12	1	11	5	12
R	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
S	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{1\frac{1}{5}}$	—	—	6	5 $\frac{1\frac{3}{1\frac{1}{5}}}{}$
T	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8

Leather

Inwards.

	RATES						
	Custom			Excise.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Leather *vocat.* — *Cuſtom, unleſs imported in* Engliſh *built Shipping navigated by* Engliſh Vide Goods 3. p. 45. Wines 1. p. 127.							
Spruce, *Muſcovia*, or Danſk Leather, the Dozen Skins	2	—	—	2	—	—	*A*
N. B. *If* Muſcovia, *they are ſubject to Aliens Cuſtom, unleſs imported in Ships belonging to* Great Britain *or* Ireland, *navigated by* Engliſh. Vide Goods 3. p. 45. Wines 1. p. 127.							
Leaves — of Gold, the Hundred Leaves, containing 5 Score	—	5	—	—	5	—	*B*
* *of Silver, the Thouſand Leaves*	1	—	—	1	—	—	*C*
Lemmons — *Vide Oranges.* pickled, the Pipe	4	—	—	4	—	—	*D*
Lemmon-Water — the Tun	10	13	4	10	13	4	*E*
the Gallon	—	—	11	—	—	11	*F*
Lile Grograms. Vide Buffines.							
Lime for Dyers, the Barrel	—	5	—	—	5	—	*G*
* *Lime Juice, the Gallon*	—	2	—	—	2	—	*H*
Lines of *Hamborough* for Ships, the Piece	—	6	6	—	6	6	*I*
Linen *vocat.* — Note. *No Drawback or Debenture ſhall be granted on Account of exporting any* Callicoe, Holland, *foreign* Sail-Cloth, *or* Linen *whatſoever out of this Kingdom.* 6 Geo. 1. cap. 7.							
Britiſh, the 100 Ells, containing 5 Score	6	—	—	6	—	—	*J*
But all white and brown Linen Cloth of the Manufacture of Great Britain, *may be imported Duty free.* Vide Linnen 7. p. 73, 74.							
Callicoes — *(white)* fine or courſe, the Piece	—	12	—	—	12	—	*K*
* *painted or ſtained*, per *Yard*	—	5	—	—	5	—	*L*
Additional Duty per *Yard*	—	—	—	—	—	—	*M*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	3	9	7 $\frac{1}{3}$	—	2	9	19 $\frac{1}{3}$	—	4	4	19 $\frac{1}{3}$	—	3	1	15 $\frac{1}{3}$
B	—	—	5	13 $\frac{2}{3}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{3}$	—	—	4	14 $\frac{2}{3}$
C	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
D	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
E	1	—	1	18 $\frac{2}{3}$	—	15	1	2 $\frac{2}{3}$	1	3	6	9 $\frac{1}{15}$	—	16	9	7 $\frac{11}{15}$
F	—	—	1	— $\frac{99}{100}$	—	—	—	15 $\frac{153}{200}$	—	—	1	4 $\frac{71}{150}$	—	—	—	17 $\frac{38}{75}$
G	—	—	5	13 $\frac{2}{3}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{3}$	—	—	4	14 $\frac{2}{3}$
H	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
I	—	—	7	7 $\frac{21}{50}$	—	—	5	10 $\frac{37}{100}$	—	—	8	12 $\frac{3}{25}$	—	—	6	2 $\frac{18}{25}$
J	—	11	4	1 $\frac{3}{5}$	—	—	—	—	—	—	—	—	—	—	—	—
K	—	1	1	12 $\frac{4}{25}$	—	—	—	—	—	—	—	—	—	—	—	—
L	—	—	5	13 $\frac{2}{3}$	—	—	—	—	—	—	—	—	—	—	—	—
M	—	1	4	18 $\frac{2}{3}$	—	—	—	—	—	—	—	—	—	—	—	—

Can be imported from Great Britain *only.*

Linen

Inwards.

		RATES					
		Custom			Excise.		
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Linen *vocat.*	Note. *All Sorts of* Linens *imported, not of the Growth or Manufacture of* Great Britain *are to pay for additional Duty,* per *Yard, over and above the Duties affixed to the following Denominations of* Linens	—	—	—	—	—	—	*A*
	Cambricks: the half Piece, cont. 6 Ells	1	5	—	1	5	—	*B*
	Cambricks: the Piece, cont. 13 Ells	2	10	—	2	10	—	*C*
	Cambricks: the Packet	2	10	—	2	—	—	*D*
	N. B. *All new Sails found on board any Ship, &c. (except for the Use of such Ship) is liable to the same Duty as if in Pieces.* Vide Sails, *in the Abridgment,* p. 108.							
	Dutch Barras, and *Hessens* Canvas, the 100 Ells, containing 6 Score	3	10	—	3	10	—	*E*
	French and *Normandy* Canvas and Line narrow, brown or white, the 100 Ells, containing 6 Score	6	10	—	6	10	—	*F*
Canvas *vocat.*	Noyal Canvas, the 100 Ells, containing 120	8	—	—	8	—	—	*G*
	White *French* or *Normandy* Canvas broad, the 100 Ells, containing 120	10	—	—	10	—	—	*H*
	French Canvas, and Line broad for Tabling, being an Ell and half a quarter and upwards, the 100 Ells, containing 120	15	—	—	15	—	—	*I*
	Packing Canvas, Guttings and Spruce Canvas, the 100 Ells, containing 120	3	—	—	3	—	—	*J*
	Poledavies, Spruce, *Elbing,* or Quinbrow Canvas, the Bolt, containing 28 Ells	—	18	—	—	18	—	*K*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
B	—	2	4	7	—	—	—	—	—	2	9	2	—	—	—	—
C	—	4	8	14	—	—	—	—	—	5	6	4	—	—	—	—
D	—	4	3	1 $\frac{1}{5}$	—	—	—	—	—	5	—	11 $\frac{1}{5}$	—	—	—	—
E	—	6	7	7 $\frac{3}{5}$	—	—	—	—	—	7	8	13 $\frac{3}{5}$	—	—	—	—
F	—	12	3	8 $\frac{2}{5}$	—	—	—	—	—	14	4	2 $\frac{2}{5}$	—	—	—	—
G	—	15	1	8 $\frac{4}{5}$	—	—	—	—	—	17	7	16 $\frac{4}{5}$	—	—	—	—
H	—	18	10	16	—	—	—	—	1	2	—	16	—	—	—	—
I	1	8	4	4	—	—	—	—	1	13	1	4	—	—	—	—
J	—	5	8	— $\frac{4}{5}$	—	—	—	—	—	6	7	8 $\frac{4}{5}$	—	—	—	—
K	—	1	8	8 $\frac{6}{25}$	—	—	—	—	—	11	11	16 $\frac{16}{25}$	—	—	—	—

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Linen *vocat.* — Canvas *vocat.* — ſtript or tufted Canvas, with Thread, the Piece, containing 15 Yards	—	18	—	1	10	—	*A*
ſtript, or tufted, or quilted Canvas with Silk, the Piece, containing 15 Yards	1	10	—	—	18	—	*B*
ſtript Canvas, with Copper, the Piece, cont. 15 Yards	2	—	—	2	—	—	*C*
Vandaloſe or Vitry Canvas, the 100 Ells, cont. 120	6	—	—	6	—	—	*D*
Working Canvas — for Cuſhions, narrow, the 100 Ells, cont. 120	3	—	—	3	—	—	*E*
Working Canvas — broad, the 100 Ells, cont. 120	5	—	—	5	—	—	*F*
Cowsfield Cloth or Plats, the Ell	—	1	6	—	1	6	*G*
Damask — Tabling of *Holland* making, the Yard	—	8	—	—	8	—	*H*
Tabling of *Sileſia* making, the Yard	—	4	—	—	4	—	*I*
Towelling and Napkining of *Holland* making, the Yard	—	3	—	—	3	—	*J*
Towelling and Napkining of *Sileſia*, the Yard	—	1	4	—	1	4	*K*
Diaper — Tabling of *Holland* making, the Yard	—	5	—	—	5	—	*L*
Tabling of *Sileſia* making, the Yard	—	2	6	—	2	6	*M*
Napkins of *Holland* making, the Dozen	1	10	—	1	10	—	*N*
Towelling and Napkining of *Holland* making, the Yard	—	1	8	—	1	8	*O*
Towelling and Napkining of *Sileſia* making, the Yard	—	1	—	—	2	6	*P*
Drilling and Packduck, the 100 Ells, containing 6 Score	2	5	—	2	5	—	*Q*
Elbing or Danſk Cloth, double Ploy, the Ell	—	1	—	—	1	—	*R*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	2	3	3 $\frac{3}{5}$	—	—	—	—	—	2	6	12	—	—	—	—
B	—	2	3	5 $\frac{1}{25}$	—	—	—	—	—	2	8	19 $\frac{1}{25}$	—	—	—	—
C	—	3	9	7 $\frac{1}{5}$	—	—	—	—	—	4	4	19 $\frac{1}{5}$	—	—	—	—
D	—	11	4	1 $\frac{3}{5}$	—	—	—	—	—	13	2	17 $\frac{3}{5}$	—	—	—	—
E	—	5	8	— $\frac{4}{5}$	—	—	—	—	—	6	7	8 $\frac{4}{5}$	—	—	—	—
F	—	9	5	8	—	—	—	—	—	11	—	8	—	—	—	—
G	—	—	1	14 $\frac{3}{20}$	—	—	—	—	—	—	1	19 $\frac{18}{25}$	—	—	—	—
H	—	—	9	1 $\frac{11}{25}$	—	—	—	—	—	—	10	11 $\frac{21}{25}$	—	—	—	—
I	—	—	4	10 $\frac{18}{25}$	—	—	—	—	—	—	5	5 $\frac{23}{25}$	—	—	—	—
J	—	—	3	8 $\frac{1}{25}$	—	—	—	—	—	—	3	19 $\frac{11}{25}$	—	—	—	—
K	—	—	1	10 $\frac{6}{25}$	—	—	—	—	—	—	1	15 $\frac{23}{75}$	—	—	—	—
L	—	—	5	13 $\frac{2}{5}$	—	—	—	—	—	—	6	12 $\frac{2}{5}$	—	—	—	—
M	—	—	2	16 $\frac{7}{10}$	—	—	—	—	—	—	3	6 $\frac{1}{5}$	—	—	—	—
N	—	2	10	— $\frac{2}{5}$	—	—	—	—	—	3	3	14 $\frac{2}{5}$	—	—	—	—
O	—	—	1	17 $\frac{4}{5}$	—	—	—	—	—	—	2	4 $\frac{2}{25}$	—	—	—	—
P	—	—	1	19 $\frac{3}{5}$	—	—	—	—	—	—	2	3 $\frac{2}{5}$	—	—	—	—
Q	—	4	3	— $\frac{3}{5}$	—	—	—	—	—	4	11	11 $\frac{3}{5}$	—	—	—	—
R	—	—	1	2 $\frac{17}{25}$	—	—	—	—	—	—	1	6 $\frac{12}{25}$	—	—	—	—

For the additional Duty, Vide the Note in p. 256.

Linen

Inwards.

			RATES Custom l.	s.	d.	Excise l.	s.	d.	
Linen *vocat.*	*Flanders* Linen Cloth	*Courtrey, Gentiſh, Iper, Iſingham, Outnal, Outnard,* And all other Sorts of *Flanders* White, the Ell	—	3	6	—	3	4	*A*
		Iſingham and *Gentiſh* brown, and all other brown Linen, the Ell	—	2	6	—	2	6	*B*
	French *Linen white, not ſpecially rated*	*the Ell, for Exciſe — and for the Value of every* 20 s. *on Oath, Cuſtom*	—	—	—	—	3	4	*C*
			—	—	—	—	—	—	*D*
	Napkins, French *making*, *Vide Letter* N.								
	Hamborough	Cloth, narrow, the 100 Ells, containing 6 Score	4	—	—	5	—	—	*E*
		and *Sileſia* Cloth, broad, the 100 Ells, containing 120, white or brown	7	—	—	7	—	—	*F*
	Hinderlands, Middlegood, Headlake and † *Muſcovia* Linen, narrow, the 100 Ells, cont. 6 Score		2	10	—	2	10	—	*G*
	Holland Linen	Bag Holland of *Holland* making, the Ell	—	6	8	—	6	8	*H*
		Ætes Cloth, *Brabant, Embden, Freeze, Gulick, Overiſſels, Rowſe, Sheppards,* And all other Cloth of *Holland*, the Ell	—	3	4	—	3	4	*I*
	Lawns	the half Piece, containing 6 Ells and an half	1	5	—	1	10	—	*J*
		the Piece, containing 13 Ells	2	10	—	3	—	—	*K*
		Callico Lawns, the Piece	1	—	—	1	—	—	*L*
		French Lawns, the Piece	1	5	—	1	5	—	*M*
		Sileſia Lawns, the Piece, cont. between 4 and 8 Yards	—	10	—	—	10	—	*N*

† Muſcovia *Linen can only be imported in* Engliſh *Ships, navigated by* Engliſh; *or in* Muſcovite *Ships, navigated by People of* Muſcovy: *and is ſubject to Aliens Cuſtom if imported in in any other than* Engliſh *Ships navigated as above.* A. N. § 8.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	3	17 $\frac{1}{2}$	—	—	—	—	—	—	4	10 $\frac{4}{5}$	—	—	—	—
B	—	—	2	16 $\frac{7}{10}$	—	—	—	—	—	—	3	6 $\frac{1}{5}$	—	—	—	—
C	—	—	1	17 $\frac{3}{5}$	—	—	—	—	—	—	1	17 $\frac{3}{5}$	—	—	—	—
D	—	—	11	8	—	—	—	—	—	1	3	4	—	—	—	—
E	—	8	6	—	—	—	—	—	—	9	9	4	—	—	—	—
F	—	13	2	15 $\frac{1}{5}$	—	—	—	—	—	15	5	7 $\frac{1}{5}$	—	—	—	—
G	—	4	8	14	—	—	—	—	—	5	6	4	—	—	—	—
H	—	—	7	11 $\frac{1}{5}$	—	—	—	—	—	—	8	16 $\frac{8}{15}$	—	—	—	—
I	—	—	3	15 $\frac{3}{5}$	—	—	—	—	—	—	4	8 $\frac{4}{15}$	—	—	—	—
J	—	2	7	3 $\frac{2}{5}$	—	—	—	—	—	2	11	18 $\frac{2}{5}$	—	—	—	—
K	—	5	2	6 $\frac{4}{5}$	—	—	—	—	—	5	11	16 $\frac{4}{5}$	—	—	—	—
L	—	1	10	13 $\frac{3}{5}$	—	—	—	—	—	2	2	9 $\frac{3}{5}$	—	—	—	—
M	—	2	4	7	—	—	—	—	—	2	9	2	—	—	—	—
N	—	—	11	6 $\frac{1}{5}$	—	—	—	—	—	1	1	4 $\frac{4}{5}$	—	—	—	—

For the additional Duty, Vide the Note in p. 256.

Linen

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Lockrams { the Piece, broad	10	—	—	10	—	—	A
Lockrams { the Piece, narrow	6	—	—	6	—	—	B
Minsters, the Rowl, containing 1500 Ells, at 5 Score to the 100	47	10	—	47	10	—	C
Muslins. Vide Letter M.							
Oxenbrigs, the Rowl, cont. 1500 Ells at 5 Score to the 100	60	—	—	60	—	—	D
Packduck. Vide Drilling.							
Linen *vocat.* ‡ *Polonia, Ulsters, Hannovers, Lubeck,* narrow *Silesia,* narrow *Westphalia,* narrow *Hatford,* plain Napkining, and all other narrow Cloth of High-Dutch-Land, and the East Country, white or brown, and not otherwise rated, the 100 Ells, containing 6 Score	5	—	—	5	—	—	E
Soultzwich, the 100 Ells, containing 6 Score	4	—	—	4	—	—	F
Strasborough or *Hamborough* Linen, the Ell	—	3	—	—	3	—	G
Linnes, blew or red, the Dozen	1	10	—	—	12	6	H
Linseed, the Bushel	—	5	—	—	—	—	I

‡ *All* German *Linen above* $\frac{7}{8}$ *of a Yard wide, is to be accounted broad.*

But by 2*d* Annæ, *Sess.* 2. *Ch.* 4. *All* Holland *Flax-seeds, or Flax-seed or Hemp-seed of* † Russia *or* Muscovia *are to be imported free of all Duties, from and after the* 1*st of* August, 1705. *And a Præmium of* 5 s. per *Hogshead is given for all good and sound Hemp-seed or Flax-seed imported, of the Growth of* Russia, Germany, *the* Netherlands, *or the East Country. And likewise for each Hogshead, containing* 7 *Bushells, of sound, merchantable Flax-seed, and Hemp-seed imported, of the Growth of any* English *Plantations in* America. *But if any Foreign Flax-seed shall be afterwards exported, it is to pay* 5 s. per *Hogshead for Custom outwards.* Vide Flax-seed, *per Tot.* p. 42, 43.

† *Flax-seed of* Russia *or* Muscovia *cannot be imported in any other than* English *Ships, navigated by* English; *or in* Russian *Ships navigated by People of* Muscovy *or* Russia. A. N. § 8. *Vide* Goods, 3. *p.* 45.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	18	10	16	—	—	—	—	1	2	—	16	—	—	—	—
B	—	11	4	1 $\frac{3}{5}$	—	—	—	—	—	13	2	17 $\frac{3}{5}$	—	—	—	—
C	4	9	9	6	—	—	—	—	5	4	9	16	—	—	—	—
D	5	13	4	16	—	—	—	—	6	12	4	16	—	—	—	—
E	—	9	5	8	—	—	—	—	—	11	—	8	—	—	—	—
F	—	7	6	14 $\frac{2}{5}$	—	—	—	—	—	8	9	18 $\frac{2}{5}$	—	—	—	—
G	—	—	3	8 $\frac{1}{2}\frac{1}{5}$	—	—	—	—	—	—	3	19 $\frac{1}{2}\frac{1}{5}$	—	—	—	—
H	—	2	—	3	—	1	3	12	—	2	5	17	—	1	6	9
I	—	—	2	17	—	—	1	8 $\frac{1}{2}$	—	—	3	16	—	—	1	18 †

For the additional Duty, Vide the Note in p. 256.

† *Flax-seed, of the* British *Plantations, pays no Duty at Importation.*

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Liquoriſh. Vide Grocery.							
Litmus, the 100 Weight, containing 112 lb	1	—	—	1	—	—	A
Lockers or Chapes for Daggers, the Groce, containing 12 Dozen	—	13	4	—	13	4	B
Locks *Iron vocat.* — Budget or Hanging-Locks, ſmall, the Groce, containing 12 Dozen	1	10	—	1	—	—	C
Locks *Iron vocat.* — Hanging-Locks, large, the Groce, containing 12 Dozen	3	—	—	2	—	—	D
Locks *Iron vocat.* — *Box, Cheſt, and Cupboard Locks, the Groce*	1	4	—	1	4	—	E
Locks *Iron vocat.* — *Horſe-Locks, the Dozen*	—	8	—	—	8	—	F
Locks *Iron vocat.* — *Spring-Locks double, the Dozen*	—	16	—	—	16	—	G
Locks *Iron vocat.* — *Spring-Locks ſingle, the Dozen*	—	10	—	—	10	—	H
Locks *Iron vocat.* — *Stock-Locks double, the Dozen*	1	—	—	1	—	—	I
Locks *Iron vocat.* — *Stock-Locks ſingle, the Dozen*	—	12	—	—	12	—	J
Looms imported are to pay no Duty from and after the 1ſt of Auguſt, 1705. *2d* Annæ, *Ch.* 4.							
Lures for Hawks, the Piece	—	1	4	—	1	4	K
Lutes — *Collein* making, with Caſes, the Dozen	8	—	—	8	—	—	L
Lutes — *Venice* making, with Caſes, the Dozen	24	—	—	24	—	—	M
Lute-ſtrings *vocat.* — Catlings, the Groce, cont. 12 Dozen Knots	—	2	8	—	6	8	N
Lute-ſtrings *vocat.* — *But vide Harp-ſtrings.*							
Lute-ſtrings *vocat.* — Minikins, the Groce, cont. 12 Dozen Knots	1	6	8	1	6	8	O

M

M*Ace. Vide Grocery.*

Madder *vocat.* — Crop-madder, and all other Bale-madder, the 100 Weight, cont. 112 lb	1	10	—	1	—	—	P
Madder *vocat.* — Fat-madder, the 100 Weight, cont. 112 lb	—	16	8	—	10	—	Q
Madder *vocat.* — Mul-madder, the 100 Weight, cont. 112 lb	—	5	—	—	6	8	R

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
B	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{11}$	—	1	—	11 $\frac{11}{11}$
C	—	2	4	7 $\frac{3}{5}$	—	1	7	16 $\frac{3}{5}$	—	2	10	1 $\frac{3}{5}$	—	1	10	13 $\frac{3}{5}$
D	—	4	8	15 $\frac{1}{5}$	—	3	3	13 $\frac{1}{5}$	—	5	8	3 $\frac{1}{5}$	—	3	9	7 $\frac{1}{5}$
E	—	2	3	4 $\frac{8}{25}$	—	1	8	7 $\frac{13}{25}$	—	2	7	15 $\frac{13}{25}$	—	1	10	13 $\frac{3}{25}$
F	—	—	9	1 $\frac{11}{25}$	—	—	6	15 $\frac{21}{25}$	—	—	10	11 $\frac{21}{25}$	—	—	7	11 $\frac{11}{25}$
G	—	1	6	2 $\frac{22}{23}$	—	1	1	11 $\frac{17}{23}$	—	1	9	3 $\frac{17}{23}$	—	1	3	2 $\frac{2}{23}$
H	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
I	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
J	—	1	1	12 $\frac{4}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{1}{23}$
K	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$	—	—	1	15 $\frac{23}{75}$	—	—	1	5 $\frac{13}{75}$
L	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$
M	2	5	4	6 $\frac{2}{5}$	1	13	11	10 $\frac{2}{5}$	2	12	11	10 $\frac{2}{5}$	1	17	9	2 $\frac{2}{5}$
N																
O	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	16 $\frac{2}{13}$	—	2	1	3 $\frac{7}{13}$
P	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
Q	—	1	3	2 $\frac{4}{5}$	—	—	10	7 $\frac{4}{5}$	—	1	6	6 $\frac{2}{15}$	—	—	11	19 $\frac{7}{13}$
R	—	—	6	12 $\frac{1}{5}$	—	—	5	3 $\frac{7}{10}$	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Magnus, the 100 Weight, cont. 112 lb— *Mails. Vide Andlets.*	1	—	—	1	—	—	A
Malt and Barley. Vide Corn.							
Mantles. Vide Blankets.							
Mantua *Hose. Vide Hose*							
Maps printed, the Ream—	4	—	—	4	—	—	B
* *Marbles for Children. the Thousand* —	—	3	—	—	3	—	C
Masks— of Sattin, the Dozen—	2	—	—	2	—	—	D
Masks— of Velvet, the Dozen—	3	—	—	1	4	—	E
Masts: for Ships, small, the Mast — *in* British *Ships*—	—	3	4	1	—	—	F
Masts: for Ships, small, the Mast — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	3	4	1	—	—	G
Masts: middle, the Mast — *in* British *Ships*—	—	10	—	2	—	—	H
Masts: middle, the Mast — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	10	—	2	—	—	I
Masts: great, the Mast — *in* British *Ships*—	1	—	—	5	—	—	J
Masts: great, the Mast — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	—	—	5	—	—	K

N. B. *Maſts cannot be imported in any other than* Britiſh *or* Iriſh *Ships, whereof the Maſter and, at leaſt,* $\frac{3}{4}$ *of the Mariners are* Engliſh; *or in Ships of the Built of the Country of which they are the Growth,* &c. *or of the Port where they can only, or are moſt uſually, firſt ſhipp'd for Tranſportation, and whereof the Maſter and, at leaſt,* $\frac{3}{4}$ *of the Mariners are of ſaid Country or Place.* A. N. § 8. *Maſts of the Growth,* &c. *of the* Britiſh *Plantations cannot be imported direct, thence into* Ireland, *but muſt be firſt landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations, 10, 12. p. 95.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
B	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
C	—	—	3	8 $\frac{1}{25}$	—	—	2	10 $\frac{7}{20}$	—	—	3	19 $\frac{11}{25}$	—	—	2	16 $\frac{16}{25}$
D	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
E	—	3	11	14 $\frac{18}{25}$	—	2	6	12 $\frac{18}{25}$	—	4	11	2 $\frac{18}{25}$	—	3	—	6 $\frac{18}{25}$
F	—	1	1	3 $\frac{3}{5}$	—	1	—	4 $\frac{3}{5}$	—	1	1	16 $\frac{4}{5}$	—	1	—	10 $\frac{14}{5}$
G	—	—	—	—	—	—	—	—	—	1	3	1 $\frac{3}{5}$	—	1	1	3 $\frac{3}{5}$
H	—	2	4	5 $\frac{1}{5}$	—	2	1	8 $\frac{1}{5}$	—	2	6	3 $\frac{1}{5}$	—	2	2	7 $\frac{1}{5}$
I	—	—	—	—	—	—	—	—	—	2	9	19 $\frac{1}{5}$	—	2	4	5 $\frac{1}{5}$
J	—	5	7	16	—	5	2	2	—	5	11	12	—	5	4	—
K	—	—	—	—	—	—	—	—	—	6	7	4	—	5	7	16

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Match for Guns, the Pound	—	—	2	—	—	—	A
of *Ruſſia*, the Mat	—	—	6	—	1	8	B
Mats — Ruſſia *Mats, and all Commodities of the Growth, Product, or Manufacture of* Muſcovy *or* Ruſſia, *are under the ſame Regulation as to their Importation with Maſts; which ſee: and are ſubject to Aliens Cuſtom if imported in any other than* Engliſh *Ships.*							
called Dutch, *the Yard, for Exciſe*	—	—	—	—	1	8	C
and for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	D
Meal of Wheat or Rye, the Laſt, containing 12 Barrels	6	—	—	—	—	—	E
Melaſſes of Rameals, the Tun	6	—	—	5	—	—	F
Additional Duty for every 100 *Pounds of Melaſſes*	—	—	—	—	—	—	G
N. B. *Melaſſes of the* Britiſh *Plantations cannot be imported directly thence into* Ireland, *but muſt be firſt landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations, 10, 12. p. 95.							
Meſelanes — the Piece, containing 30 Yards	9	—	—	9	—	—	H
Meſelanes — the ſingle Piece, containing 14 Yards, of *Sileſia* making	1	16	—	1	16	—	I
Metheglin, the Hogſhead	2	—	—	2	—	—	J
* *Metal Leaf, except Silver or Gold, the Pocket, containing* 250 *Leaves*	—	10	—	—	10	—	K
Minikins. Vide Luteſtrings,							
Mithridate, the Pound	1	—	—	1	—	—	L
Mittins of Wadmol, the Dozen Pair	—	9	—	—	9	—	M
Moccado Ends, the Dozen Pounds	3	—	—	3	—	—	N
Mohair. Vide Chamlets.							
Morrians, Vide Harneſs.							
Morters and Peſtles of Braſs, the Pound	—	1	4	—	1	4	O
Muccadoes. Vide Buffins.							
* *Mum, the Barrel*	3	—	—	3	—	—	P
Muſkets. Vide Guns.							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	—	1 $\frac{9}{10}$	—	—	—	$\frac{19}{20}$	—	—	—	2 $\frac{17}{20}$	—	—	—	1 $\frac{17}{20}$
B	—	—	1	4 $\frac{1}{2}$	—	—	1	1 $\frac{17}{20}$	—	—	1	6 $\frac{2}{5}$	—	—	1	2 $\frac{3}{5}$
C	—	—	—	18 $\frac{4}{5}$	—	—	—	18 $\frac{4}{5}$	—	—	—	18 $\frac{4}{5}$	—	—	—	18 $\frac{4}{5}$
D	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
E	—	5	8	8	—	2	10	4	—	7	7	4	—	3	9	12
F	—	10	4	16	—	7	6	12	—	12	3	12	—	8	6	—
G	—	18	9	12	—	18	9	12	—	18	9	12	—	18	9	12
H	—	17	—	2 $\frac{2}{5}$	—	12	8	16 $\frac{2}{5}$	—	19	10	6 $\frac{2}{5}$	—	14	1	18 $\frac{2}{5}$
I	—	3	4	16 $\frac{12}{25}$	—	2	6	11 $\frac{7}{25}$	—	3	11	13 $\frac{7}{25}$	—	2	9	19 $\frac{17}{25}$
J	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
K	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
L	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
M	—	—	10	4 $\frac{3}{25}$	—	—	7	12 $\frac{4}{50}$	—	—	11	18 $\frac{8}{25}$	—	—	8	9 $\frac{23}{25}$
N	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
O	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$	—	—	1	15 $\frac{23}{75}$	—	—	1	5 $\frac{13}{75}$
P	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$

* *Muslins*,

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
* *Muſlins, the Yard*	—	3	4	—	3	4	A
Additional Duty per *Yard*	—	—	—	—	—	—	B
Muſtard-ſeed, the 100 Weight, cont. 112 lb	—	10	—	—	10	—	C
N							
Nails *vocat.* Chair-nails, the Thouſand	—	13	4	—	13	4	D
Copper-nails, Roſe-nails and Sadlers-nails, the Sum, containing ten Thouſand	—	13	4	—	13	4	E
Harneſs-nails, the Sum, containing ten Thouſand	1	—	—	1	—	—	F
Head-nails, the Barrel	8	—	—	8	—	—	G
ſmall Nails, the half Barrel	8	—	—	8	—	—	H
Spring-nails, the Sum, containing ten Thouſand	—	6	8	—	6	8	I
Napkins, *French* making, the Dozen	—	12	—	—	12	—	J
Additional Duty as Linen per *Yard*	—	—	—	—	—	—	K
Neats-Tongues of *Ruſſia*, the Piece	—	—	2	—	—	—	L
Neats-Tongues the Barrel	—	10	—	—	—	—	M
Neats-Tongues the Dozen	—	2	6	—	—	—	N
Neckerchers of *Flanders* making, the Dozen	6	—	—	6	—	—	O
† *Muſlin Neckerchers can be imported from Great Britain only.* *If* Linen *or* † Muſlin, *to pay additional Duty* per *Yard*	—	—	—	—	—	—	P
If Linen, there is no Repayment due on Exportation.							
Necklaces. Vide Bracelets.							
Needles call'd Sewing Needles, the 12 Thouſand	2	10	—	2	—	—	Q
Needles *vocat.* Pack-needles, the Thouſand	—	10	—	—	10	—	R
Needles *vocat.* Sail-needles, the Thouſand	—	5	—	—	5	—	S
Nutmegs. Vide Grocery.							
Nutmegs pickled, the Piece	—	—	4	—	—	4	T
Nuts *vocat.* ſmall Nuts, the Barrel	—	10	—	—	10	—	V
Nuts *vocat.* Wallnuts, the Barrel	—	6	8	—	6	8	U
Nuts *vocat.* * *Cheſtnuts*, per *Barrel*	—	15	—	—	15	—	W
O							
Oaker, the Barrel	1	6	—	1	6	—	X
Oakham, the 100 Wt. cont. 112 lb	—	5	—	—	—	—	Y

	from *Great Britain*, or the Plantations.								from elsewhere.								
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.				
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	
A	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$									
B	—	—	5	12 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$									} *Can be imported from* Great Britain *only.*
C	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$	
D	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$	
E	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{11}{15}$	
F	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	
G	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$	
H	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$	
I	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$	
J	—	1	1	12 $\frac{4}{5}$	—	—	—	—	—	1	3	17 $\frac{19}{25}$	—	—	—	—	}
K	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—	}
L	—	—	—	1 $\frac{9}{10}$	—	—	—	$\frac{19}{20}$	—	—	—	2 $\frac{8}{15}$	—	—	—	1 $\frac{4}{15}$	
M	—	—	5	14 —	—	—	2	17 —	—	—	7	12 —	—	—	3	16 —	
N	—	—	1	8 $\frac{1}{2}$	—	—	—	14 $\frac{1}{4}$	—	—	1	18 —	—	—	—	19 —	
O	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$	}
P	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	5	—	}
Q	—	4	3	1 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	5	—	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	
R	—	—	11	6 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	
S	—	—	5	13 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	6	12 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	
T	—	—	—	7 $\frac{14}{25}$	—	—	—	5 $\frac{33}{50}$	—	—	—	8 $\frac{62}{75}$	—	—	—	6 $\frac{22}{75}$	
V	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$	
U	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$	
W	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$	
X	—	2	5	9 $\frac{17}{25}$	—	1	10	1 $\frac{24}{50}$	—	2	10	8 $\frac{12}{25}$	—	2	—	10 $\frac{22}{25}$	
Y	—	—	2	17	—	—	1	8 $\frac{1}{2}$	—	—	3	16	—	—	1	18	

Oar

Inwards.

	RATES						
	CUSTOM			EXCISE.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Oar *vocat.* Iron Oar, the Tun	—	10	—	—	—	—	*A*
† *So rated originally in A. E.* * *Oars, the 100, containing 5 Score* — *in* British *Ships*	7	10	—	† 10	—	—	*B*
— *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	7	10	—	† 10	—	—	*C*
N. B. *Oars cannot be imported in any other than* Britiſh *or* Iriſh *Ships, whereof the Maſter and, at leaſt,* $\frac{3}{4}$ *of the Mariners are* Engliſh; *or in Ships of the Built of the Country of which they are the Growth,* &c. *or of the Port where they can only, or are moſt uſually firſt ſhipp'd for Tranſportation, and whereof the Maſter and, at leaſt,* $\frac{3}{4}$ *of the Mariners are of ſuch Place or Port.* A. N. § 8.							
Oats. Vide Corn.							
Olives, the Hogſhead	8	—	—	8	—	—	*D*
Onions the Barrel	—	3	4	—	3	4	*E*
Onions the 100 Bunches	—	16	8	—	16	8	*F*
Onions Seeds, the 100 Weight, cont. 112 ℔	4	—	—	4	—	—	*G*
Oranges and Lemmons, the Thouſand	5	—	—	—	—	—	*H*
Orchal, the 100 Weight, cont. 112 ℔	1	10	—	1	10	—	*I*
Orſedew, the Dozen Pounds	1	6	8	2	—	—	*J*
* *Oyl Cloth, the Yard*	—	2	—	—	2	—	*K*
N. B. *It is to pay additional Duty as Linen, if not made of* Britiſh *or* Iriſh *Cloth.*							
* *Oyl of Jeſſamine, the Pound*	—	2	6	—	2	6	*L*
* *Oyſters pickled, the Gallon*	—	2	6	—	2	6	*M*
P							
Pack-thread in Skeins, the 100 Weight	3	—	—	3	—	—	*N*
Pack-thread *vocat.* Bottom Thread, the 100 ℔	2	10	—	2	10	—	*O*
Pans *vocat.* Dripping and Frying-Pans the 100 Wt. cont. 112 ℔	2	—	—	3	—	—	*P*
Pans *vocat.* Warming-Pans, the Dozen	3	—	—	3	—	—	*Q*
Pan-Tyles. Vide Brickſtones.							
Paper *vocat.* blue Paper, the Ream	—	10	—	—	10	—	*R*
Paper *vocat.* brown Paper, the Bundle	—	3	—	—	3	—	*S*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	14	—	—	2	17	—	—	7	12	—	—	3	16
B	—	16	6	6	—	12	11	11	—	18	10	16	—	14	1	16
C	—	—	—	—	—	—	—	—	—	3	7	16	—	16	6	6
D	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$
E	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{11}$	—	—	3	2 $\frac{4}{11}$
F	—	1	6	18	—	1	2	3	—	1	10	1 $\frac{1}{3}$	—	1	3	14 $\frac{2}{3}$
G	—	7	6	14 $\frac{2}{3}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{3}$	—	6	3	10 $\frac{2}{3}$
H	—	4	9	—	—	2	4	10	—	6	4	—	—	3	2	—
I	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
J	—	3	1	15 $\frac{1}{5}$	—	2	6	3 $\frac{1}{5}$	—	3	6	16 $\frac{8}{11}$	—	2	8	13 $\frac{1}{11}$
K	—	—	2	5 $\frac{9}{23}$	—	—	1	13 $\frac{24}{23}$	—	—	2	12 $\frac{24}{23}$	—	—	1	17 $\frac{15}{23}$
L	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
M	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
N	—	5	8	— $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
O	—	4	8	14	—	2	4	4	—	5	6	4	—	2	4	4
P	—	4	8	12 $\frac{4}{5}$	—	3	9	4 $\frac{4}{5}$	—	5	4	4 $\frac{4}{5}$	—	4	1	— $\frac{4}{5}$
Q	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
R	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	8 $\frac{4}{5}$
S	—	—	3	8 $\frac{1}{23}$	—	—	2	10 $\frac{7}{23}$	—	—	3	19 $\frac{11}{23}$	—	—	2	16 $\frac{16}{23}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Paper *vocat.* Paper of *Cane* and *Roan*, ordinary the Ream	—	4	6	—	4	6	*A*
Cap Paper, the Ream	—	7	6	—	7	6	*B*
* *Card Paper, the Ream*	—	6	—	—	6	—	*C*
Demy Paper, the Ream	—	12	—	—	12	—	*D*
Gold Paper. Vide Gold.							
Morlaix Paper, the Ream	—	2	6	—	2	6	*E*
ordinary printing and Copy Paper, the Ream	—	2	6	—	2	6	*F*
painted Paper, the Ream	—	13	4	1	—	—	*G*
preſſing Paper, the 100 Leaves	—	13	4	1	—	—	*H*
Rochel Paper, as large as Demy-Paper, the Ream	—	9	—	—	9	—	*I*
royal Paper, the Ream	1	—	—	1	—	—	*J*
Parchment, the Roll, *containing* 6 *Dozen Sheets*	2	2	—	3	—	—	*K*
Paris *Mantles. Vide Blankets.*							
Paſt of Jean, the Pound	—	7	6	—	7	6	*L*
Paving-Tyles. Vide Brickſtones.							
Pears or Apples dried, the Barrel	—	10	—	—	10	—	*M*
* *Peaſe, called Garden-peaſe, the Buſhel*	—	10	—	—	10	—	*N*
Penners, the Groce, containing 12 Dozen	2	—	—	2	—	—	*O*
Pepper. Vide Grocery.							
Perry. Vide Syder,							
Peſtles of Braſs. Vide Morters.							
Pewter. Vide Tin.							
* *Piamento, the Pound*	—	1	—	—	1	—	*P*
Piercer-bits, the Groce, cont. 12 Dozen	1	—	—	1	—	—	*Q*
Pike-heads, the Piece	—	—	6	—	—	6	*R*
Pikes — without Heads, the Piece	—	3	6	—	3	6	*S*
Pikes — with Heads, the Piece	—	4	6	—	4	6	*T*
Pile-weights. Vide Braſs.							
Pin-caſes. Vide Caſes for Needles.							
Pincers — the Groce, containing 12 Dozen	2	—	—	2	8	—	*V*
Pincers — or Plyers, the Dozen	—	3	4	—	4	—	*U*
Pins — the 12 Thouſand	1	—	—	1	—	—	*W*
Pins — Engliſh, *the* 12 *Thouſand*	1	—	—	—	9	—	*X*
Pintadoes or Callicoe Cup-board Cloaths, the Piece	2	—	—	3	—	—	*Y*
Additional Duty per *Yard*	—	—	—	—	—	—	*Z*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	5	$2\frac{3}{5}$	—	—	3	$16\frac{41}{100}$	—	—	5	$19\frac{4}{5}$	—	—	4	$4\frac{24}{25}$
B	—	—	8	$10\frac{1}{10}$	—	—	6	$7\frac{7}{20}$	—	—	9	$18\frac{3}{5}$	—	—	7	$1\frac{3}{5}$
C	—	—	6	$16\frac{2}{25}$	—	—	5	$1\frac{22}{25}$	—	—	7	$18\frac{22}{25}$	—	—	5	$13\frac{7}{25}$
D	—	1	1	$12\frac{4}{25}$	—	—	10	$3\frac{19}{25}$	—	1	3	$17\frac{19}{25}$	—	—	11	$6\frac{14}{25}$
E	—	—	2	$16\frac{7}{10}$	—	—	2	$2\frac{9}{20}$	—	—	3	$6\frac{1}{5}$	—	—	2	$7\frac{1}{5}$
F	—	—	2	$16\frac{7}{10}$	—	—	2	$2\frac{9}{20}$	—	—	3	$6\frac{1}{5}$	—	—	2	$7\frac{1}{5}$
G	—	1	6	$17\frac{3}{5}$	—	1	3	$1\frac{3}{5}$	—	1	9	$8\frac{4}{5}$	—	1	4	$6\frac{14}{25}$
H	—	1	6	$17\frac{3}{5}$	—	1	3	$1\frac{3}{5}$	—	1	9	$8\frac{4}{5}$	—	1	4	$6\frac{14}{25}$
I	—	—	10	$4\frac{3}{5}$	—	—	7	$12\frac{41}{50}$	—	—	11	$18\frac{8}{25}$	—	—	8	$9\frac{23}{25}$
J	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
K	—	4	9	$5\frac{3}{5}$	—	3	9	$11\frac{1}{5}$	—	5	5	$15\frac{1}{5}$	—	4	1	16
L	—	—	8	$10\frac{1}{10}$	—	—	6	$7\frac{7}{20}$	—	—	9	$18\frac{3}{5}$	—	—	7	$1\frac{3}{5}$
M	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
N	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
O	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
P	—	—	1	$2\frac{17}{25}$	—	—	—	$11\frac{7}{25}$	—	—	1	$6\frac{12}{25}$	—	—	—	$11\frac{7}{25}$
Q	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
R	—	—	—	$11\frac{17}{50}$	—	—	—	$8\frac{49}{100}$	—	—	—	$13\frac{6}{25}$	—	—	—	$9\frac{11}{25}$
S	—	—	3	$19\frac{19}{50}$	—	—	2	$19\frac{43}{100}$	—	—	4	$12\frac{17}{25}$	—	—	3	$6\frac{2}{25}$
T	—	—	5	$2\frac{3}{50}$	—	—	3	$16\frac{41}{100}$	—	—	5	$19\frac{4}{25}$	—	—	4	$4\frac{24}{25}$
V	—	4	1	$17\frac{11}{25}$	—	3	2	$9\frac{11}{25}$	—	4	9	$9\frac{11}{25}$	—	3	6	$5\frac{11}{25}$
U	—	—	4	$3\frac{3}{25}$	—	—	3	$4\frac{3}{25}$	—	—	4	$15\frac{59}{75}$	—	—	3	$10\frac{14}{75}$
W									—	2	2	$9\frac{3}{5}$	—	—	11	$5\frac{3}{5}$
X	—	1	4	$9\frac{13}{25}$	—	—	5	$1\frac{13}{25}$								
Y	—	4	8	$12\frac{4}{5}$												
Z	—	1	4	$18\frac{2}{5}$												

* *Can be imported from Great Britain only.*

Pipe

Inwards.

		RATES Custom l.	s.	d.	Exeise l.	s.	d.	
Pipe or Hogshead, or Barrel Staves. Vide Staves.								
Pipes	for Children, the Groce, cont. 12 Dozen	—	8	—	—	8	—	*A*
Pipes	for Tabors, the Dozen	4	—	—	4	—	—	*B*
Pitch *vocat.*	small Band, the Last, containing 12 Barrels *in* British *Ships*	2	—	—	2	—	—	*C*
Pitch *vocat.*	small Band, the Last, containing 12 Barrels *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	2	—	—	2	—	—	*D*
Pitch *vocat.*	small Band, the Last, containing 12 Barrels ‡ *of the* British *Plantations*	2	—	—	2	—	—	*E*
Pitch *vocat.*	great Band, the Last, containing 12 Barrels *in* British *Ships*	3	6	8	3	—	—	*F*
Pitch *vocat.*	great Band, the Last, containing 12 Barrels *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	3	6	8	3	—	—	*G*
Pitch *vocat.*	great Band, the Last, containing 12 Barrels ‡ *of the* British *Plantations*	3	6	8	3	—	—	*H*
Plain-Irons, the Dozen		—	2	—	—	2	—	*I*
Plaiſter of Paris, the Mount, containing 3000 Weight		2	—	—	1	10	—	*J*
Planks	of Cedar, the Foot	—	1	—	—	1	—	*K*
Planks	of *England*, the 100 Foot, containing 5 Score	—	12	6	—	12	6	*L*

‡ *It muſt appear to be of the* British *Plantations, by Cocket from* Great Britain; *and the half Rate only is to be computed in Cuſtom.*

N. B. *Pitch cannot be imported in any other than* British *or* Iriſh *Ships, whereof the Maſter and, at leaſt, ¾ of the Mariners are* Engliſh; *or in Ships of the Built of the Country of which it is the Product, or of ſuch Port where it can only be, or is moſt uſually, firſt ſhipp'd for Tranſportation, and whereof the Maſter and, at leaſt, ¾ of the Mariners are of ſaid Country or Place.* A. N. § 8. *Pitch of the Product of any of the* Engliſh *Plantations cannot be imported directly thence into* Ireland, *but muſt be firſt landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations, 10, 12. p. 95.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	9	$1\frac{1}{2}\frac{1}{5}$	—	—	6	$15\frac{2}{2}\frac{1}{5}$	—	—	10	$11\frac{2}{2}\frac{1}{5}$	—	—	7	$11\frac{1}{2}\frac{1}{5}$
B	—	7	6	$14\frac{2}{5}$	—	5	7	$18\frac{2}{5}$	—	8	9	$18\frac{2}{5}$	—	6	3	$10\frac{2}{5}$
C	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
D	—	—	—	—	—	—	—	—	—	5	8	$3\frac{1}{5}$	—	3	9	$7\frac{1}{5}$
E	—	2	9	$19\frac{1}{5}$	—	2	4	$5\frac{1}{5}$	—	—	—	—	—	—	—	—
F	—	5	11	$16\frac{4}{5}$	—	4	4	$16\frac{4}{5}$	—	7	—	$10\frac{2}{1}\frac{1}{5}$	—	4	11	$3\frac{7}{1}\frac{7}{5}$
G	—	—	—	—	—	—	—	—	—	9	1	$16\frac{4}{5}$	—	5	11	$16\frac{4}{5}$
H	—	4	4	$16\frac{4}{5}$	—	3	7	$6\frac{4}{5}$	—	—	—	—	—	—	—	—
I	—	—	2	$5\frac{9}{2}\frac{9}{5}$	—	—	1	$13\frac{2}{2}\frac{4}{5}$	—	—	2	$12\frac{2}{2}\frac{4}{5}$	—	—	1	$17\frac{1}{2}\frac{9}{5}$
J	—	3	3	$14\frac{2}{5}$	—	2	4	$6\frac{2}{5}$	—	3	11	$6\frac{2}{5}$	—	2	8	$2\frac{2}{5}$
K	—	—	1	$2\frac{1}{2}\frac{7}{5}$	—	—	—	$16\frac{4}{5}\frac{9}{0}$	—	—	1	$6\frac{1}{2}\frac{2}{5}$	—	—	—	$18\frac{2}{2}\frac{2}{5}$
L	—	1	2	$3\frac{1}{2}$	—	—	10	$12\frac{1}{4}$	—	—	—	—	—	—	—	—

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Plates *vocat.* all Bullion either in Coyn, Bars or Plates to be imported Duty free.							
Plates *vocat.* single white or black, the Barrel, containing 300 Plates	2	—	—	4	—	—	A
Plates *vocat.* double, white or black, the Barrel, containing 300 Plates	4	—	—	8	—	—	B
Plates *vocat.* Harness-plates, or Iron Doubles the Plate	—	2	—	—	2	—	C
Plates *vocat.* Harness-plates, or Iron Doubles the Bundle, containing 10 Plates	1	—	—	1	—	—	D
Playing-Tables of Walnut-tree, the Pair	—	6	8	—	6	8	E
Pliers. Vide Pincers.							
Points of Thread, the great Groce, containing 12 small Groce	1	—	—	1	—	—	F
Points of Capiton, the great Groce, containing 12 small Groce	2	—	—	2	—	—	G
Points of fine Silk, the small Groce, containing 12 Dozen	1	10	—	1	10	—	H
Points *Additional Duty* per *Pound, if not* British	—	—	—	—	—	—	I
Pomegranats, the Thousand	2	—	—	2	10	—	J
Pomy or Pumice-stones, the Tun	—	13	4	5	—	—	K
Pot-Ashes. Vide Ashes.							
Pots *vocat.* of Earth or Stone covered, the 100, containing 5 Score	1	6	8	5	—	—	L
Pots *vocat.* of Earth or Stone *Additional Duty* per 100	—	—	—	—	—	—	M
Pots *vocat.* of Earth or Stone uncovered, containing a Gallon to every Cast, whether in one Pot or more	2	—	—	3	—	—	N
Pots *vocat.* of Earth or Stone *Additional Duty* per *Cast*	—	—	—	—	—	—	O
Pots *vocat.* Gally-pots, the 100, containing 5 Score	2	—	—	2	—	—	P
Pots *vocat.* *Additional Duty* per 100	—	—	—	—	—	—	Q
Pots *vocat.* * *Iron, not exceeding 4 Gallons each, the Dozen*	1	10	—	1	10	—	R
Pots *vocat.* melting Pots for Gold-smiths, the 100	—	3	—	—	3	—	S
Pots *vocat.* *Additional Duty, (as Earthen) Ware)* per 100	—	—	—	—	—	—	T
Pots *vocat.* all Pots and Kettles of Iron, the Dozen	6	—	—	12	—	—	V
Prunes. Vide Grocery.							
* *Printing Letters or Types, the* 100 *Weight*	5	—	—	5	—	—	J

	from *Great Britain*, or the Plantations.								from elsewhere.							
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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	5	7	18 $\frac{2}{3}$	—	4	8	10 $\frac{2}{3}$	—	6	3	10 $\frac{2}{3}$	—	5	—	6 $\frac{2}{5}$
B	—	11	3	16 $\frac{4}{5}$	—	9	5	— $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$	—	10	—	12 $\frac{4}{5}$
C	—	—	2	5 $\frac{9}{20}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{10}{25}$
D	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
E	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
F	—	1	10	13 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
G	—	3	9	7 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
H	—	2	10	— $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$
I	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
J	—	4	3	—	—	3	3	12	—	4	10	12	—	3	7	8
K	—	5	4	—	—	5	—	4	—	5	6	10 $\frac{2}{5}$	—	5	1	9 $\frac{1}{3}$
L	—	5	11	12	—	5	4	—	—	6	4	13 $\frac{1}{5}$	—	5	6	10 $\frac{2}{3}$
M	—	1	3	— $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$
N	—	4	8	12 $\frac{4}{5}$	—	3	9	4 $\frac{4}{5}$	—	5	4	4 $\frac{4}{5}$	—	4	1	— $\frac{4}{5}$
O	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
P	—	3	9	7 $\frac{1}{2}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{2}$
Q	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
R	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
S	—	—	3	8 $\frac{1}{2}$	—	—	2	10 $\frac{47}{50}$	—	—	3	19 $\frac{13}{25}$	—	—	2	16 $\frac{16}{25}$
T	—	—	1	13 $\frac{21}{25}$	—	—	1	13 $\frac{21}{25}$	—	—	1	13 $\frac{21}{25}$	—	—	1	13 $\frac{21}{25}$
V	—	16	11	15 $\frac{1}{5}$	—	14	11	1 $\frac{1}{5}$	—	18	10	11 $\frac{1}{5}$	—	15	—	19 $\frac{1}{5}$
U	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8

Pullies

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Pullies *vocat.* Pullies of Iron, the Groce, containing 12 Dozen	5	—	—	8	—	—	A
of Brass, the Dozen	—	4	—	—	4	—	B
of Wood, the Groce, containing 12 Dozen	1	—	—	1	—	—	C
Pumice-stone. Vide Pomy.							
Punsons and Gravers for Goldsmiths, the Pound	—	1	—	—	1	—	D
Puppets for Children. Vide Babbies.							
Q							
Quills, called Goose-Quills, the Thousand, for Excise and for the Value of every 20 s. on Oath, Custom	—	—	—	—	2	6	E
	—	—	—	—	—	—	F
Quilts *French* making, the Dozen	4	16	—	4	16	—	G
of Callicoe, the Piece	2	—	—	2	—	—	H
of Sattin or other Silk, the Piece	6	13	4	6	13	4	I
Quinces, the Hundred	—	4	—	—	4	—	J
R							
Rackets, the Piece	—	—	8	—	—	8	K
* *Raddle, the Barrel*	—	10	—	—	10	—	L
Raisins. Vide Grocery.							
Rape of Grape, the Tun	3	—	—	6	—	—	M
Rapeseed, the Quarter	1	—	—	1	—	—	N
Rashes *vocat.* *Bridges* or *Leyden* Rashes, the single Piece, containing 15 Yards	4	—	—	4	—	—	O
English, the double Piece, containing 30 Yards	3	—	—	3	—	—	P
Cloth-Rashes, *English*, the Piece	6	—	—	6	—	—	Q
Rattles for Children, the Groce, containing 12 Dozen	1	—	—	1	—	—	R
with Bells, the Dozen	—	4	—	—	4	—	S
Razors, the Dicker, containing Ten	1	—	—	1	—	—	T
* *Reaping Hooks or Sickles, the Dozen*	—	3	—	—	3	—	V
Recorders, the Set or Case, cont. 5 Recorders	1	—	—	1	—	—	U

	from *Great Britain*, or the Plantations.								from elsewhere.							
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	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	12	3	4 $\frac{4}{5}$	—	9	10	14 $\frac{4}{5}$	—	13	10	4 $\frac{4}{5}$	—	10	8	4 $\frac{4}{5}$
B	—	—	4	10 $\frac{1}{2}\frac{8}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$
C	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
D	—	—	1	2 $\frac{7}{2}\frac{7}{5}$	—	—	—	16 $\frac{4}{5}\frac{9}{0}$	—	—	1	6 $\frac{1}{2}\frac{2}{5}$	—	—	—	18 $\frac{2}{2}\frac{2}{5}$
E	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$
F	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
G	—	9	—	17 $\frac{7}{2}\frac{7}{5}$	—	6	9	10 $\frac{2}{2}\frac{2}{5}$	—	10	7	2 $\frac{2}{2}\frac{2}{5}$	—	7	6	12 $\frac{1}{2}\frac{2}{5}$
H	—	3	9	7 $\frac{1}{5}$	—	—	—	—	—	—	—	—	—	—	—	— †
I	—	12	7	4	—	9	5	4	—	14	8	10 $\frac{2}{3}$	—	10	5	17 $\frac{1}{3}$
J	—	—	4	10 $\frac{1}{2}\frac{8}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$
K	—	—	—	15 $\frac{3}{2}\frac{3}{5}$	—	—	—	11 $\frac{8}{2}\frac{8}{5}$	—	—	—	17 $\frac{4}{7}\frac{9}{5}$	—	—	—	12 $\frac{4}{7}\frac{4}{5}$
L	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
M	—	8	5	17 $\frac{3}{5}$	—	7	—	15 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$	—	7	6	9 $\frac{3}{5}$
N	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
O	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
P	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
Q	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$
R	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
S	—	—	4	10 $\frac{1}{2}\frac{8}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$
T	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
V	—	—	3	8 $\frac{1}{2}\frac{3}{5}$	—	—	2	10 $\frac{4}{5}\frac{7}{0}$	—	—	3	19 $\frac{1}{2}\frac{1}{5}$	—	—	2	16 $\frac{1}{2}\frac{6}{5}$
U	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$

† *Can be imported from* Great Britain *only.*

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Red Lead. ´ *Vide in Drugs.*							
Reeds. Vide Canes.							
* *Regulus, the* 100 *Weight*	2	-	-	2	-	-	A
Ribband: of Silk, and all other silken Manufacture, the Pound, cont. 16 Ounces	5	-	-	5	-	-	B
Ribband: *Additional Duty, (if not* Britiſh) per Pound	-	-	-	-	-	-	C
Ribband: of Gold, Silver, or both, the Pound, cont. 16 Ounces	8	-	-	8	-	-	D
Ribband: *vocat. Cruel Ribband. Vide Caddas.*							
Rice, the 100 Weight, cont. 112 lb	1	5	-	1	6	8	E
N. B. *Rice of the Growth of the* Britiſh *Plantations cannot be imported directly thence into* Ireland, *but muſt firſt be landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations, 10, 12. p. 95.							
Rims for Sieves, the Groce, cont. 12 Dozen	-	6	-	-	6	-	F
Rings *vocat.*: for Curtains, the Pound	-	1	4	-	1	4	G
Rings *vocat.*: for Keys the Groce, cont. 12 Dozen	-	9	-	-	9	-	H
Rings *vocat.*: of Braſs, Copper, or St. *Martins* gilt, the Groce, cont. 12 Dozen	1	-	-	1	-	-	I
Rings *vocat.*: ſmall, the Box, cont. 2 Groce, 12 Dozen to each Groce	-	10	-	-	10	-	J
Rings *vocat.*: of Hair, the Groce, cont. 12 Dozen	-	3	-	-	3	-	K
Rings *vocat.*: of Wyre, the Groce, cont. 12 Dozen	-	4	4	-	4	4	L
Rozin, the 100 Wt. containing 112 lb — *in* Britiſh *Ships*	-	5	-	-	3	4	M
Rozin, the 100 Wt. containing 112 lb — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	-	5	-	-	3	4	N
N. B. *No Rozin or foreign Salt can be imported in any other than* Britiſh *or* Iriſh *Ships, whereof the Maſter and, at leaſt, ¾ of the Mariners are* Engliſh; *or in Ships of the Built of the Country of which it is the Product, &c. or of the Port where it can only, or is moſt uſually firſt ſhipp'd for Tranſportation,*							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
B	—	9	5	8	—	4	8	8	—	11	—	8	—	4	8	8
C	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
D	—	15	1	8 $\frac{4}{5}$	—	11	3	16 $\frac{4}{5}$	—	17	7	16 $\frac{4}{5}$	—	12	7	— $\frac{4}{5}$
E	—	2	5	5 $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$	—	2	10	— $\frac{4}{5}$	—	1	3	— $\frac{4}{5}$
F	—	—	6	16 $\frac{2}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$
G	—	—	1	10 $\frac{6}{25}$	—	—	1	2 $\frac{16}{25}$	—	—	1	15 $\frac{23}{25}$	—	—	1	5 $\frac{13}{25}$
H	—	—	10	4 $\frac{3}{25}$	—	—	7	12 $\frac{41}{50}$	—	—	11	18 $\frac{8}{25}$	—	—	8	9 $\frac{23}{25}$
I	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
J	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
K	—	—	3	8 $\frac{1}{25}$	—	—	2	10 $\frac{47}{50}$	—	—	3	19 $\frac{11}{25}$	—	—	2	16 $\frac{16}{25}$
L	—	—	4	18 $\frac{6}{25}$	—	—	3	13 $\frac{29}{50}$	—	—	5	14 $\frac{56}{75}$	—	—	4	1 $\frac{61}{75}$
M	—	—	4	14 $\frac{3}{5}$	—	—	3	6 $\frac{1}{10}$	—	—	5	13 $\frac{3}{5}$	—	—	3	15 $\frac{3}{5}$
N	—	—	—	—	—	—	—	—	—	—	7	11 $\frac{3}{5}$	—	—	4	14 $\frac{3}{5}$

and

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
and whereof the Maſter and, at leaſt, ¾ of the Mariners are of ſuch Place or Port. A. N. § 8.							
Rugs of all Sorts, the Piece	1	—	—	1	—	—	*A*
Rye. Vide Corn.							
Rye-meal. Vide Meal.							
S							
Sack-Cloth: the 100 Ells, cont. 6 Score	8	—	—	8	—	—	*B*
Sack-Cloth: of ſingle Threads, the Piece, cont. 15 Yards	—	10	—	—	10	—	*C*
Sack-Cloth: with white Thread, the Yard	—	1	—	—	1	—	*D*
Sack-Cloth: *Additional Duty* per *Yard*	—	—	—	—	—	—	*E*
Sack-Cloth: with Silk, the Yard	—	1	6	—	1	6	*F*
Saddles of Steel, the Piece	1	—	—	1	—	—	*G*
Safflore, the 100 Weight, cont. 112 lb	4	—	—	4	—	—	*H*
Saffora. *Vide* Barilia.							
Saffron, the Pound	1	10	—	1	10	—	*I*
Salfore, the 100 *Weight, cont.* 112 lb: *Exciſe*				—	4	—	*J*
Salfore, the 100 *Weight, cont.* 112 lb: *and for the Value of very* 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	*K*
‡Salt of all Sorts, the Buſhel, containing 8 Gallons: *in* Britiſh *Ships*	—	1	—	—	5	—	*L*
‡Salt of all Sorts, the Buſhel, containing 8 Gallons: *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	—	1	—	—	5	—	*M*
But by 8 Annæ, cap. 2. *Rock-Salt, from and after the 24th of* June, 1709, *is to pay* per *Tun* 12 d. *and no more, in lieu of all former Duties.*	—	—	—	—	—	—	*N*
For the Importation of foreign Salt. Vide Rozin, p. 282.							
Salt-petre, the 100 Weight, cont. 112 lb	2	—	—	2	—	—	*O*

‡ *White Salt is to pay Duty by Weight, 56 Pound to be accounted a Buſhel.* 2 Annæ, Seſſ. 2. cap. 14. § 15. *but Foreign or Bay Salt is meaſured by the Buſhel of* 8 *Gallons, each Gallon cont.* 272 ¼ *Cubical Inches.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
B	—	15	1	8 $\frac{4}{5}$	—	—	—	—	—	17	7	16 $\frac{4}{5}$	—	—	—	—
C	—	—	11	6 $\frac{4}{5}$	—	—	—	—	—	1	1	4 $\frac{4}{5}$	—	—	—	—
D	—	—	1	2 $\frac{7}{25}$	—	—	—	—	—	—	1	6 $\frac{12}{25}$	—	—	—	—
E	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
F	—	—	1	14 $\frac{1}{50}$	—	—	1	5 $\frac{47}{100}$	—	—	1	19 $\frac{18}{25}$	—	—	1	8 $\frac{8}{25}$
G	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
H	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
I	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
J	—	—	2	5 $\frac{3}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	2	5 $\frac{3}{25}$	—	—	2	5 $\frac{3}{25}$
K	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
L	—	—	3	7 $\frac{4}{5}$	—	—	3	2 $\frac{4}{10}$	—	—	3	11 $\frac{3}{5}$	—	—	3	4
M	—	—	—	—	—	—	—	—	—	—	3	19 $\frac{1}{5}$	—	—	3	7 $\frac{4}{5}$
N	—	1	—	—	—	—	—	—	—	1	—	—	—	—	—	—
O	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$

But

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
But as Salt-petre *is not the natural Product of* Holland, *being first brought there from the* East-Indies; *so it cannot be imported thence into* Ireland *till refin'd there, whereby it becomes the Manufacture of* Holland; *and pays Duty (under the Denomination of* refin'd Salt-petre) *for the Value of every* 20 s. *on Oath* —	—	—	—	—	—	—	*A*
‖ *This must appear by Certificate from* Holland, *which always comes with the* Salt-petre.							
Saws *vocat.* * *Frame-Saws, each* —	—	6	—	—	6	—	*B*
Hand-Saws, the Dozen —	—	6	8	—	6	8	*C*
Leg-Saws, the Piece —	—	6	8	—	6	8	*D*
Tenant-Saws, the Dozen —	—	13	4	—	13	4	*E*
Whip-Saws, the Piece —	—	5	—	—	5	—	*F*
Scales * *for Razors, the Dozen* —	—	1	—	—	1	—	*G*
† *for Scabbards, the Bundle, cont.* 100	—	2	—	—	2	—	*H*
Vide Brass.							
† *Rated originally in A. E. at* 1 s. per *Bundle*; *which Bundle, being deem'd to contain* 50 *only, is therefore charged double, or* 2 s. *in Excise.* Scamoty — the Yard —	—	—	8	—	1	—	*I*
the Piece, cont. 13 Yards —	—	8	8	—	13	—	*J*
Scarlet Powder. Vide Grains.							
Scissars, the Groce, cont. 12 Dozen —	1	13	4	3	—	—	*K*
* *Scythes, the Dozen* —	1	—	—	1	—	—	*L*
* *Scythe stones, the Dozen* —	—	1	—	—	1	—	*M*
‡ Sea-holly Roots, the 100 Weight, cont. 112 lb —	1	—	—	5	12	—	*N*
‡ *Rated in A. E. at* 1 s. per *Pound.* Sea-horse-teeth, the Pound —	—	5	—	—	5	—	*O*
Searge — of *Athens*, the Yard —	—	2	—	—	2	—	*P*
of *Florence*, the Yard —	1	—	—	1	—	—	*Q*
Searges. Vide Drapery.							
* *Seed* — *Cinque-foil, Clover, the Pound* —	—	—	2	—	—	2	*R*
Millet, the 100 *Weight* —	—	16	8	—	16	8	*S*
Seeds for Gardens. Vide in Drugs for Agnus-castus, Ameos, Anomi, Carraway, Carthamus, Coriander, Fennel, Piony, Poppy, Semen Thlaspii, and Garden-Seeds; Vide likewise Onion-Seeds in Letter O.							
* *Seives of Hair, the Dozen* —	—	10	—	—	10	—	*T*
* *Shagg, Stuff, or Hair, the Yard* —	—	5	—	—	5	—	*V*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	—	—	—	—	—	—	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
B	—	—	6	16 $\frac{2}{25}$	—	—	5	1 $\frac{22}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	5	13 $\frac{7}{25}$
C	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
D	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
E	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{1}{15}$
F	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
G	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
H	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
I	—	—	—	18 $\frac{22}{25}$	—	—	—	15 $\frac{2}{25}$	—	—	1	1 $\frac{31}{75}$	—	—	—	16 $\frac{26}{75}$
J	—	—	11	6 $\frac{4}{25}$	—	—	9	— $\frac{24}{25}$	—	1	—	16 $\frac{24}{25}$	—	—	9	16 $\frac{4}{25}$
K	—	4	4	16 $\frac{4}{5}$	—	3	7	6 $\frac{4}{5}$	—	4	11	3 $\frac{7}{15}$	—	3	10	10 $\frac{2}{15}$
L	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
M	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
N	—	6	2	11 $\frac{9}{25}$	—	5	8	17 $\frac{9}{25}$	—	6	6	7 $\frac{9}{25}$	—	5	10	15 $\frac{9}{25}$
O	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
P	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
Q	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
R	—	—	—	3 $\frac{39}{50}$	—	—	—	2 $\frac{83}{100}$	—	—	—	4 $\frac{31}{75}$	—	—	—	3 $\frac{11}{75}$
S	—	1	6	18	—	1	2	3	—	1	10	1 $\frac{1}{3}$	—	1	3	14 $\frac{2}{3}$
T	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
V	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Shears	*vocat.* Forceps, the Groce, cont. 12 Dozen	—	13	4	—	13	4	A
	for Glovers, the Pair	—	1	—	—	1	—	B
	* *Garden-Shears, the Dozen*	1	5	—	1	5	—	C
	for Seamsters, the Dozen	—	3	4	—	3	4	D
	for Shearmen — new, the Pair	1	—	—	1	—	—	E
	for Shearmen — old, the Pair	—	13	4	—	13	4	F
	* *Sheep-Shears, the Dozen*	—	6	8	—	6	8	G
	for Taylors, the Dozen	—	16	—	—	16	—	H
* *Sheaths for Knives and Forks, the Groce*		—	5	—	—	5	—	I
Sheets, old, the Pair	*Excise*	—	—	—	—	6	—	J
	and for the Value of every 20 s. on Oath, Custom	—	—	—	—	—	—	K
	Additional Duty per *Yard, if not* British	—	—	—	—	—	—	L
Shirts, old, the Piece	*Excise*	—	—	—	—	1	6	M
	and for the Value of every 20 s. on Oath, Custom	—	—	—	—	—	—	N
* *Shot, the* 100 *Weight*		—	15	—	—	15	—	O
Shruff, or old Brass, the 100 Weight, cont. 112 lb		3	—	—	3	—	—	P
Shubs of Calaber, the Piece or Shub		2	—	—	2	—	—	Q
Shumake, the 100 Weight, containing 112 lb		—	13	4	—	13	4	R
Silk *vocat.*	Bridges Silk, the Pound, cont. 16 Ounces	2	—	—	2	—	—	S
	Ferret or Floret Silk, the Pound cont. 16 Ounces	1	—	—	—	16	—	T
	Fyllozel or *Paris* Silk, the Pound, cont. 16 Ounces	—	15	—	—	15	—	V
	Granado Silk — black, the Pound, cont. 16 Ounces	3	—	—	3	—	—	U
	Granado Silk — in Colours, the Pound, cont. 16 Ounces	4	—	—	4	—	—	W
	Naples Silk in Colours, the Pound, cont. 16 Ounces	2	10	—	2	10	—	X
	orgazine Silk, the Pound, cont. 16 Ounces	—	16	8	—	16	8	Y
	Pole or *Spanish* Silk, the Pound, cont. 16 Ounces	2	—	—	2	—	—	Z

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{1}{15}$
B	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
C	—	2	4	7	—	1	9	4 $\frac{1}{2}$	—	2	9	2	—	1	11	12
D	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{15}$	—	—	3	2 $\frac{14}{15}$
E	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
F	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{1}{15}$
G	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
H	—	1	6	2 $\frac{22}{25}$	—	1	1	11 $\frac{17}{25}$	—	1	9	3 $\frac{17}{25}$	—	1	3	2 $\frac{2}{25}$
I	—	—	5	13 $\frac{2}{3}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{3}$	—	—	4	14 $\frac{2}{3}$
J	—	—	3	7 $\frac{17}{25}$	—	—	—	—	—	—	3	7 $\frac{17}{25}$	—	—	—	—
K	—	—	11	8	—	—	—	—	—	1	3	4	—	—	—	—
L	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
M	—	—	—	16 $\frac{23}{25}$	—	—	—	—	—	—	—	16 $\frac{23}{25}$	—	—	—	—
N	—	—	11	8	—	—	—	—	—	1	3	4	—	—	—	—
O	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$
P	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
Q	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
R	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{1}{15}$
S	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
T	—	1	8	8 $\frac{12}{25}$	—	1	2	14 $\frac{12}{25}$	—	2	—	4 $\frac{12}{25}$	—	1	4	12 $\frac{12}{25}$
V	—	1	5	— $\frac{1}{5}$	—	1	—	14 $\frac{7}{10}$	—	1	7	17 $\frac{1}{5}$	—	1	2	3 $\frac{1}{5}$
U	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
W	—	7	6	14 $\frac{2}{3}$	—	5	7	18 $\frac{2}{3}$	—	8	9	18 $\frac{2}{3}$	—	6	3	10 $\frac{2}{3}$
X	—	4	8	14	—	3	6	9	—	5	6	4	—	3	11	4
Y	—	1	6	18	—	1	2	3	—	1	10	1 $\frac{1}{3}$	—	1	3	14 $\frac{2}{3}$
Z	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Silk *uncat.* raw: short Silk, or Capiton, the Pound, cont. 24 Ounces	—	6	8	—	10	—	*A*
raw: *China* Silk, the Pound, cont. 24 Ounces	1	—	—	—	18	—	*B*
raw: *Morea* Silk, the Pound, cont. 24 Ounces	—	10	—	—	9	—	*C*
raw: long Silk, of all Sorts, except *China* and *Morea*, the Pound, cont. 24 Ounces	—	10	—	—	18	—	*D*
raw: *Ardas Silk, the great Pound*	—	10	—	—	14	—	*E*
raw: *Belledine*, Bias *and* Meſſina *Silk, the great Pound*	—	10	—	1	—	—	*F*
raw: Bengala *Silk, the great Pound*	—	10	—	—	15	—	*G*
raw: *Legee Silk, the great Pound, cont.* 24 *Ounces*	—	10	—	—	18	—	*H*
Sattin Silk, the Pound, cont. 16 Ounces	2	—	—	2	—	—	*I*
Sleave Silk: courſe, the Pound, cont. 16 Ounces	—	13	4	—	13	4	*J*
Sleave Silk: fine or *Naples* Sleave, the Pound, cont. 16 Ounces	2	13	4	2	13	4	*K*
Silk Nubs or Huſks, the Pound, cont. 21 Ounces	—	2	—	—	2	—	*L*
thrown Silk *(undy'd)*, the Pound, cont. 16 Ounces	1	13	4	1	13	4	*M*
Baſſan, Vincentia, Orſoy, *and* Meſſina *Silk* (undy'd), *the ſmall Pound*	1	13	4	1	4	—	*N*
Bologna, Naples, and *Organſive Silk* (undy'd), *the ſmall Pound, cont*, 16 *Ounces*	1	13	4	1	8	—	*O*
Capton Silk double (undy'd), *the ſmall Pound*	1	13	4	—	9	—	*P*
Naples *thrown Silk* (undy'd), *the ſmall Pound*	1	13	4	1	2	6	*Q*
thrown Silk, the Pound, dy'd, the Pound, cont. 16 Ounces	2	10	—	2	10	—	*R*
China Damaſk, the Yard	2	13	4	2	13	4	*S*
Additional Duty per *Yard*	—	—	—	—	—	—	*T*
Cloth of Gold and Silver: plain, the Yard	4	—	—	4	—	—	*V*
Cloth of Gold and Silver: wrought, the Yard	6	—	—	6	—	—	*U*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	9	8 $\frac{4}{5}$	—	—	7	10 $\frac{4}{5}$	—	—	10	14 $\frac{2}{15}$	—	—	8	3 $\frac{7}{15}$
B	—	1	9	11 $\frac{1}{25}$	—	1	3	17 $\frac{1}{25}$	—	2	1	7 $\frac{1}{25}$	—	1	5	15 $\frac{1}{25}$
C	—	—	10	15 $\frac{13}{25}$	—	—	7	18 $\frac{13}{25}$	—	1	—	13 $\frac{13}{25}$	—	—	8	17 $\frac{13}{25}$
D	—	1	3	17 $\frac{1}{25}$	—	1	1	— $\frac{1}{25}$	—	1	5	15 $\frac{1}{25}$	—	1	1	19 $\frac{1}{25}$
E	—	1	1	11 $\frac{23}{25}$	—	—	10	14 $\frac{23}{25}$	—	1	3	9 $\frac{23}{25}$	—	—	11	13 $\frac{23}{25}$
F	—	1	4	19 $\frac{3}{5}$	—	1	2	2 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$	—	1	3	1 $\frac{3}{5}$
G	—	1	2	3 $\frac{1}{5}$	—	—	11	6 $\frac{1}{5}$	—	1	4	1 $\frac{1}{5}$	—	1	—	5 $\frac{1}{5}$
H	—	1	3	17 $\frac{1}{25}$	—	1	1	— $\frac{1}{25}$	—	1	5	15 $\frac{1}{25}$	—	1	1	19 $\frac{1}{25}$
I	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
J	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{15}$	—	1	—	11 $\frac{1}{15}$
K	—	5	—	9 $\frac{3}{5}$	—	3	9	5 $\frac{3}{5}$	—	5	10	12 $\frac{4}{15}$	—	4	2	6 $\frac{4}{15}$
L	—	—	2	5 $\frac{9}{25}$	—	—	1	13 $\frac{24}{25}$	—	—	2	12 $\frac{24}{25}$	—	—	1	17 $\frac{19}{25}$
M	—	3	1	16	—	2	4	6	—	3	8	2 $\frac{2}{3}$	—	2	7	9 $\frac{1}{3}$
N	—	2	8	10 $\frac{18}{25}$	—	1	11	— $\frac{18}{25}$	—	3	2	17 $\frac{29}{75}$	—	2	2	4 $\frac{4}{15}$
O	—	2	10	15 $\frac{21}{25}$	—	2	1	5 $\frac{21}{25}$	—	3	5	2 $\frac{38}{75}$	—	2	4	9 $\frac{13}{75}$
P	—	2	—	1 $\frac{13}{25}$	—	1	2	11 $\frac{13}{25}$	—	2	6	8 $\frac{14}{75}$	—	1	5	14 $\frac{64}{75}$
Q	—	2	7	13 $\frac{4}{5}$	—	1	10	3 $\frac{4}{5}$	—	3	2	— $\frac{7}{15}$	—	2	1	7 $\frac{2}{15}$
R	—	4	8	14	—	3	6	9	—	5	6	4	—	3	11	4
S	—	5	—	9 $\frac{3}{5}$	—	2	6	1 $\frac{3}{5}$								
T	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$								
V	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
U	—	11	4	1 $\frac{3}{5}$	—	8	7	15 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$

Can be imported from Great Britain *only*.

Cloth

Inwards.		RATES Custom			Excise			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Silk *vocat.*	Cloth of Tiſſue, the Yard	10	—	—	10	—	—	*A*
	all Silks wrought, of the Fabrick or Manufacture of the *Eaſt-Indies*, *Italy*, or any Parts or Places whatſoever, the Pound Weight, cont. 16 Ounces	2	10	—	5	—	—	*B*
	* *Silk Manufacture (not otherwiſe rated) mix'd with Gold, Silver, or both, the Pound*	12	—	—	12	—	—	*C*
‡ *Can be imported from* Great Britain *only.*	*Additional Duty* per *Yard*, ‡ *if the Manufacture of* China, Perſia, *or the* Eaſt-Indies	—	—	—	—	—	—	*D*
	Additional Duty per *Pound Weight*, *if not the Manufacture of* Great Britain, China, Perſia, *or the* Eaſt-Indies	—	—	—	—	—	—	*E*
Skins *vocat.*	Skeets for Whitſters, the Skeet	—	1	—	—	1	—	*F*
	* *Skellets of* France, *the Dozen*	—	12	—	—	12	—	*G*
	Buck-Skins in the Hair, the Skin	—	2	6	—	2	6	*H*
	Buck-Skins dreſt, the Skin	—	5	—	—	5	—	*I*
	Calve-Skins raw, the Dozen *But vide in Letter C.*	—	6	8	—	6	8	*J*
	Calve-Skins tann'd	—	10	—	—	15	—	*K*
	Cordovant of *Scotland*, the Dozen	1	6	8	1	6	8	*L*
† *Rated in A. E. at* 6 d. *each.*	Dog-fiſh Skins for Fletchers, the Dozen	—	—	6	†	6	—	*M*
	Elk-Skins, the Skin, Exciſe	—	—	—	1	10	—	*N*
	And for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	*O*
	Fox-Skins dreſt, the Dozen	—	16	—	1	5	—	*P*
	Goat-Skins of *Barbary*, or the Eaſt-Country, in the Hair, the Dozen Skins	—	15	—	1	—	—	*Q*
	Goat-Skins of *England* and *Scotland*, in the Hair, the Dozen	—	6	8	—	6	8	*R*
	Goat-Skins tann'd, the Dozen	2	—	—	2	—	—	*S*
	Gold Skins, the Skin	—	—	6	—	—	6	*T*
	Huſſ-Skins for Fletchers, the Skin	—	—	8	—	—	6	*V*
	Kid-Skins in the Hair, the 100, cont. 5 Score	1	—	—	1	—	—	*U*
	Kid-Skins dreſt, the 100, cont. 5 Score	2	—	—	2	—	—	*X*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	18	10	16	—	14	1	16	1	2	—	16	—	15	8	16
B	—	7	—	18	—	4	8	8	—	7	10	8	—	4	8	8
C	1	2	8	3 $\frac{1}{5}$	—	11	3	7 $\frac{1}{5}$	1	6	5	15 $\frac{1}{5}$	—	11	3	7 $\frac{1}{5}$
D	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—
E	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
F	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
G	—	1	1	12 $\frac{46}{25}$	—	—	10	3 $\frac{19}{25}$	—	1	3	17 $\frac{19}{25}$	—	—	11	6 $\frac{14}{25}$
H	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{5}$
I	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
J	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
K	—	1	2	3 $\frac{1}{5}$	—	—	11	6 $\frac{1}{5}$	—	1	4	1 $\frac{1}{5}$	—	1	—	5 $\frac{1}{5}$
L	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{15}$	—	2	1	3 $\frac{7}{15}$
M	—	—	3	13 $\frac{19}{20}$	—	—	3	10 $\frac{53}{100}$	—	—	3	15 $\frac{7}{25}$	—	—	3	11 $\frac{12}{25}$
N	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$
O	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
P	—	1	11	4 $\frac{2}{3}$	—	1	6	13 $\frac{1}{3}$	—	2	2	5 $\frac{1}{3}$	—	1	8	3 $\frac{3}{5}$
Q	—	1	7	16 $\frac{3}{5}$	—	1	3	11 $\frac{1}{10}$	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$
R	—	—	7	11 $\frac{1}{3}$	—	—	5	13 $\frac{1}{3}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
S	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
T	—	—	—	11 $\frac{17}{20}$	—	—	—	8 $\frac{449}{1000}$	—	—	—	13 $\frac{67}{225}$	—	—	—	9 $\frac{121}{225}$
V	—	—	—	13 $\frac{6}{23}$	—	—	—	9 $\frac{11}{23}$	—	—	—	15 $\frac{58}{75}$	—	—	—	10 $\frac{53}{75}$
U	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
X	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$

Skins

Inwards.

	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Skins *vocat.* — *Lamb-Skins in the Wool, the* 120, *Excise*				1	5	—	A
And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	B
Portugal Skins, the Dozen	2	—	—	2	—	—	C
Rabbet and Coney-Skins of all Sorts, the 100, *cont.* 5 *Score, Excise*	—	—	—	1	10	—	D
And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	E
Seal-Skins, the Skin	—	1	—	—	1	8	F
Shamois-Skins, the Dozen	1	6	8	1	10	—	G
Sheep-Skins — in the Wool, the Skin	—	—	3	—	—	9	H
Sheep-Skins — *blue, of* France, *the Dozen, Excise*	—	—	—	2	—	—	I
Sheep-Skins — *And for the Value of every* 20 s. *on Oath, Custom*	—	—	—	—	—	—	J
Spanish, Sevil, or Cordovant-Skins, the Dozen	5	—	—	5	—	—	K
Spruce Skins tawed, the Dozen	2	—	—	2	—	—	L
Squirrel-Skins, the Thousand, Excise	—	—	—	5	—	—	M
And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	N
Slade. Vide Glasses for Windows.							
‡ * *Slates, the Thousand*	—	10	—	—	10	—	O
Slip, the Barrel	—	3	4	—	3	4	P
Slude, the Pound, Excise	—	—	—	—	2	—	Q
And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	R
Smalts, the Pound	—	1	6	—	1	—	S
Snail. Vide Snouting.							
Snaphances. Vide Dagges.							
Snouting, alias *Snail, or dreft Tow, the* 112 lb, *Excise*	—	—	—	—	5	—	T
And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	V
* *Snuff, the Pound*	—	3	4	—	3	4	U
Snuffers of all Sorts, the Dozen	—	6	8	—	6	8	W
Soap *vocat.* — Castile, or *Venice,* the 100 Weight, cont. 112 lb	3	—	—	6	—	—	X
Soap *vocat.* — *Flemish,* the Barrel	4	—	—	12	—	—	Y

‡ 6 l. per Cent. *not allow'd.*

	from *Great Britain* or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	2	2	—	1	2	2	—	1	2	2	—	1	2	2
B	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
C	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
D	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$
E	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
F	—	—	1	10 $\frac{1}{5}$	—	—	1	4 $\frac{1}{5}$	—	—	1	14	—	—	1	6 $\frac{2}{5}$
G	—	2	8	2 $\frac{2}{5}$	—	2	—	10 $\frac{2}{5}$	—	3	1	3 $\frac{1}{1}\frac{1}{5}$	—	2	3	1 $\frac{1}{1}\frac{1}{5}$
H	—	—	—	11 $\frac{3}{1}\frac{1}{0}\frac{1}{0}$	—	—	—	9 $\frac{1}{2}\frac{7}{0}\frac{7}{0}$	—	—	—	12 $\frac{1}{5}\frac{3}{0}$	—	—	—	10 $\frac{9}{2}\frac{9}{5}$
I	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$
J	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
K	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8
L	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
M	—	4	8	8	—	4	8	8	—	4	8	8	—	4	8	8
N	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
O	—	—	11	14	—	—	2	17	—	1	1	12	—	—	3	16
P	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{1}\frac{4}{5}$	—	—	3	2 $\frac{1}{1}\frac{4}{5}$
Q	—	—	1	2 $\frac{1}{2}\frac{4}{5}$	—	—	1	2 $\frac{1}{2}\frac{4}{5}$	—	—	1	2 $\frac{1}{2}\frac{4}{3}$	—	—	1	2 $\frac{1}{2}\frac{4}{5}$
R	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
S	—	—	1	8 $\frac{1}{5}\frac{9}{0}$	—	—	—	19 $\frac{8}{1}\frac{3}{0}\frac{3}{0}$	—	—	1	14 $\frac{2}{2}\frac{2}{3}$	—	—	1	3
T	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$	—	—	2	16 $\frac{2}{5}$
V	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
U	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{1}\frac{4}{5}$	—	—	3	2 $\frac{1}{1}\frac{4}{5}$
W	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{1}\frac{1}{3}$	—	—	6	5 $\frac{1}{1}\frac{3}{5}$
X	—	8	5	17 $\frac{3}{5}$	—	7	—	15 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$	—	7	6	9 $\frac{3}{5}$
Y	—	15	—	19 $\frac{1}{5}$	—	13	2	3 $\frac{1}{5}$	—	16	4	3 $\frac{1}{5}$	—	13	9	15 $\frac{1}{5}$

Soap

Inwards.	RATES. Custom l.	s.	d.	Excise l.	s.	d.	
*Soap *vocat.* { *of all other Sorts, hard or soft, the* 112 lb, *Excise*	—	—	—	6	—	—	A
*Soap *vocat.* { *And for the Value of every* 20 *s. on Oath, Custom*	—	—	—	—	—	—	B
**Spades for Gardiners, the Dozen*	1	—	—	1	—	—	C
Spangles of Copper, the Thousand	—	1	—	—	1	—	D
† Spars { small, the 100, cont. 6 Score — *in* British *Ships*	1	—	—	1	—	—	E
† Spars { small, the 100, cont. 6 Score — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	—	—	1	—	—	F
† Spars { *Exciſe*	—	—	—	1	—	—	G
† Spars { *And for the Value of every* 20 *s. on Oath, Cuſtom* — *in* British *Ships*	—	—	—	—	—	—	H
† Spars { *And for the Value of every* 20 *s. on Oath, Cuſtom* — *in Ships not belonging to* G. B. *or* I. *or foreign built not regiſter'd*	—	—	—	—	—	—	I
† Spars { middle, the 100, cont. 6 Score — *Vide Boom-Spars and Cant-Spars.*							
Sparta *Velvet. Vide Fuſtians.*							
Spectacles without Caſes, the Groce, cont. 12 Dozen	1	—	—	—	18	—	J
Spirits { perfectly made, the Gallon — *in* British *Ships*	1	—	—	1	—	—	K
Spirits { perfectly made, the Gallon — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	—	—	1	—	—	L
‡ *Rum, Geneva, ſeveral Sorts of Cordial Drams, &c. are not made of Wine or Cyder, and ſeem to fall naturally under the Head of* Spirits perfectly made: *Yet for the avoiding of numberleſs Diſputes,* Spirits { ‡ *made of Wine or Cyder, the Gallon* — *in* British *Ships*	1	—	—	—	6	8	M
Spirits { ‡ *made of Wine or Cyder, the Gallon* — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	1	—	—	—	6	8	N
Spirits { *all ſtrong Waters perfectly made, the* Gal^{n}	1	—	—	1	—	—	O
Spirits { *Additional Duty on all Brandy, ſtrong Waters and Spirits perfectly made, and Spirits made and diſtilled of Wine, not above Proof,* per *Gallon*	—	—	—	—	—	—	P
Spirits { *Additional Duty on all Brandy or Spirits, above Proof,* per *Gallon*	—	—	—	—	—	—	Q

Exciſe for thoſe Liquors has been always taken from the Rate of 6 *s.* 8 *d.* per *Gallon, under the Denomination of* Spirits perfectly made ſingle.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	5	7	13 $\frac{3}{5}$	—	5	7	13 $\frac{3}{5}$	—	5	7	13 $\frac{3}{5}$	—	5	7	13 $\frac{3}{5}$
B	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
C	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
D	—	—	1	2 $\frac{1}{2}\frac{7}{5}$	—	—	—	16 $\frac{4}{5}\frac{9}{0}$	—	—	1	6 $\frac{1}{2}\frac{2}{5}$	—	—	—	18 $\frac{2}{2}\frac{2}{5}$
E	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
F	—	—	—	—	—	—	—	—	—	3	9	7 $\frac{1}{5}$	—	1	10	13 $\frac{3}{5}$
G	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
H	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
I	—	—	—	—	—	—	—	—	—	1	10	16	—	—	11	8
J	—	1	9	11 $\frac{1}{2}\frac{1}{5}$	—	1	3	17 $\frac{1}{2}\frac{1}{5}$	—	2	1	7 $\frac{1}{2}\frac{1}{5}$	—	1	5	15 $\frac{1}{2}\frac{1}{5}$
K	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
L	—	—	—	—	—	—	—	—	—	2	10	1 $\frac{3}{5}$	—	1	10	13 $\frac{3}{5}$
M	—	1	3	3 $\frac{1}{5}$	—	—	9	9 $\frac{1}{5}$	—	1	6	19 $\frac{1}{5}$	—	—	11	7 $\frac{1}{5}$
N	—	—	—	—	—	—	—	—	—	2	2	11 $\frac{1}{5}$	—	1	3	3 $\frac{1}{5}$
O	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
P	—	—	7	10 $\frac{2}{5}$	—	—	7	10 $\frac{2}{5}$	—	—	7	10 $\frac{2}{5}$	—	—	7	10 $\frac{2}{5}$
Q	—	4	8	8	—	4	8	8	—	4	8	8	—	4	8	8

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Hungary-Water *pays Duty as a double Spirit.* N. B. *Spirits called Aquavitæ or Brandy-Wine cannot be imported in any other than* Britiſh *or* Iriſh *Ships, whereof the Maſter and, at leaſt, ¾ of the Mariners are* Engliſh ; *or in Ships of the Built of the Country of which they are the Product, &c. or of ſuch Port where they can only, or are moſt uſually, firſt ſhipp'd for Tranſportation, and whereof the Maſter and, at leaſt, ¾ of the Mariners are of ſaid Country or Place.* A. N. § 8. *All Strong-Waters, Spirits, or Brandy, ſingle or double, imported in any Caſk or Veſſel containining leſs than 50 Gallons, ſhall be forfeited, one Gallon for each Seaman excepted.* 2 Geo. 1. cap. 18. & 6 Geo. 1. cap. 8. *No Rum or Spirits of* America, *except of the Growth or Manufacture of his Majeſty's Sugar-Colonies there, ſhall be imported into* Ireland, *unleſs from* Great Britain, *in Ships navigated according to Law.* 6 Geo. 2. cap. 13. *B.*							
Spoons of Horn, the Groce, cont. 12 Dozen	—	16	—	—	16	—	*A*
Sports. Vide Baſkets.							
Spunges. Vide Drugs.							
Standiſhes of Braſs, the Dozen	—	12	—	—	12	—	*B*
Standiſhes of Wood, the Dozen	—	4	—	—	4	—	*C*
Standiſhes cover'd with Leather, gilt, the Piece	—	6	8	—	6	8	*D*
Standiſhes, *vocat.* Pocket Standiſhes, the Dozen	—	2	—	—	2	—	*E*
Starch, white, the 100 Weight, cont. 112 lb	5	—	—	1	10	—	*F*
Staves, *vocat. Barrel Staves or other Staves to be made uſe of for making Caſks, from and after the Firſt of* November 1703, *are to pay* per *Thouſand, at 6 Score to the* 100, 6 d. *Cuſtom, and* 6 d. *Exciſe, and no more.* 2 A. c. 2.	—	—	—	—	—	—	*G*
Steel of all Sorts, the 100 Weight, cont. 112 lb, (*Wiſp and Gad-Steel excepted*)	1	—	—	1	—	—	*H*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	1	6	$2\frac{2}{2}\frac{2}{5}$	—	1	1	$1\frac{1}{2}\frac{7}{5}$	—	1	9	$3\frac{1}{2}\frac{7}{5}$	—	1	3	$2\frac{2}{2}\frac{2}{5}$
B	—	1	1	$12\frac{4}{2}\frac{4}{5}$	—	—	10	$3\frac{1}{2}\frac{9}{5}$	—	1	3	$17\frac{1}{2}\frac{9}{5}$	—	—	11	$6\frac{1}{2}\frac{4}{5}$
C	—	—	4	$10\frac{1}{2}\frac{8}{5}$	—	—	3	$7\frac{2}{2}\frac{3}{5}$	—	—	5	$5\frac{2}{2}\frac{3}{5}$	—	—	3	$15\frac{1}{2}\frac{3}{5}$
D	—	—	7	$11\frac{1}{5}$	—	—	5	$13\frac{1}{5}$	—	—	8	$16\frac{1}{5}$	—	—	6	$5\frac{1}{1}\frac{3}{5}$
E	—	—	2	$5\frac{9}{2}\frac{3}{5}$	—	—	1	$13\frac{2}{2}\frac{4}{5}$	—	—	2	$12\frac{2}{2}\frac{4}{5}$	—	—	1	$17\frac{1}{2}\frac{0}{5}$
F	—	6	1	$18\frac{2}{3}$	—	3	9	$8\frac{2}{3}$	—	7	8	$18\frac{2}{3}$	—	4	6	$18\frac{2}{3}$
G	—	1	—	—	—	—	—	—	—	1	—	—	—	—	—	—
H	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{2}{5}$	—	1	6	$17\frac{3}{5}$

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Steel { *called Steel wisp or long*, per *Faggot*, or per 100 *Weight, cont.* 112 lb	1	—	—	2	—	—	*A*
Steel { *call'd Gad Steel, the half Barrel*	1	—	—	12	—	—	*B*
Stockings { of Silk, the Pair	2	—	—	2	—	—	*C*
Stockings { *Additional Duty* per *Pound Weight*, *if not* Britiſh	—	—	—	—	—	—	*D*
Stockings { of Woollen — for Men and Women, the Pair	—	3	—	—	3	4	*E*
Stockings { of Woollen — for Children, the Pair	—	1	8	—	1	8	*F*
Stockings { of Worſted — for Men and Women, the Pair	—	6	—	—	6	8	*G*
Stockings { of Worſted — for Children, the Pair	—	3	4	—	3	4	*H*
Stone Birds, or Whiſtles, the ſmall Groce, cont. 12 Dozen	—	4	—	—	4	—	*I*
Stones *wear.* { Blood-ſtones, the Pound	—	10	—	—	10	—	*J*
Stones *wear.* { Cane-ſtones, the Tun	—	10	—	—	10	—	*K*
Stones *wear.* { Dog-ſtones, the Laſt, cont. 3 Pair to the Laſt	6	—	—	—	—	—	*L*
Stones *wear.* { *Emery-ſtones. Vide Emery.*							
Stones *wear.* { * *Flag-ſtones, the* 100 *Foot*	—	16	8	—	16	8	*M*
Stones *wear.* { Mil-ſtones, the Piece	3	6	8	—	—	—	*N*
Stones *wear.* { *Pumice-ſtones. Vide Pomy.*							
Stones *wear.* { Quern-ſtones { large, the Laſt	3	—	—	13	10	—	*O*
Stones *wear.* { Quern-ſtones { ſmall, the Laſt	1	10	—	1	10	—	*P*
Stones *wear.* { Slick-ſtones, the 100, cont. 5 Score	—	10	—	10	2	—	*Q*
Straw Hats. Vide Baſt.							
Strong Waters. Vide Spirits.							
Stuffs. Vide Drapery.							
Stuffs made and manufactured in Perſia, China, *or the* Eaſt-Indies, *pay additional Duty* per *Yard*	—	—	—	—	—	—	*R*
Sturgeon --- { the Firkin	1	10	—	—	—	—	*S*
Sturgeon --- { the Cag	—	15	—	—	—	—	*T*
Succard, wet or dry, the Pound	—	3	—	—	3	—	*V*
Sugar-candy. Vide Grocery.							
* *Sugar-molds or Pots* { *the* 100, *at* 5 *Score*	1	10	—	1	10	—	*U*
Sugar-molds or Pots { *Additional Duty* (*as Earthen Ware*) per 100	—	—	—	—	—	—	*X*
Sugars. Vide Grocery.							

	from *Great Britain*, or the Plantations.								from elsewhere.								
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.				
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	
A	—	2	9	19 $\frac{1}{5}$	—	2	4	5 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$	—	2	6	3 $\frac{1}{5}$	
B	—	12	2	15 $\frac{1}{5}$	—	11	9	1 $\frac{1}{5}$	—	12	6	11 $\frac{1}{5}$	—	11	10	19 $\frac{1}{5}$	
C	—	3	9	7 $\frac{1}{5}$	—	1	10	11 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	1	10	11. $\frac{1}{5}$	
D	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4	
E	—	—	3	16 $\frac{4}{5}$	—	—	2	14 $\frac{7}{10}$	—	—	4	3 $\frac{1}{5}$	—	—	3	— $\frac{2}{5}$	
F	—	—	1	17 $\frac{4}{5}$	—	—	1	8 $\frac{3}{10}$	—	—	2	4 $\frac{2}{5}$	—	—	1	11 $\frac{7}{5}$	
G	—	—	7	3 $\frac{3}{5}$	—	—	5	9 $\frac{2}{5}$	—	—	8	6 $\frac{2}{5}$	—	—	6	— $\frac{4}{5}$	
H	—	—	3	15 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	4	8 $\frac{4}{5}$	—	—	3	2 $\frac{1}{5}$	
I	—	—	4	10 $\frac{1}{2}\frac{8}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$	
J	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$	
K	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$	
L	—	5	8	8	—	2	10	4	—	7	7	4	—	3	9	12	
M	—	1	6	18	—	1	2	3	—	1	10	1 $\frac{1}{3}$	—	1	3	14 $\frac{2}{3}$	
N	—	3	2	—	—	1	7	—	—	4	2	13 $\frac{2}{3}$	—	2	1	6 $\frac{2}{6}$	
O	—	15	6	9 $\frac{3}{5}$	—	14	1	7 $\frac{3}{5}$	—	16	5	17 $\frac{3}{5}$	—	14	7	1 $\frac{3}{5}$	
P	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$	
Q	—	9	11	12 $\frac{1}{2}\frac{4}{5}$	—	9	8	15 $\frac{1}{2}\frac{4}{5}$	—	10	1	10 $\frac{1}{2}\frac{4}{5}$	—	9	9	14 $\frac{1}{2}\frac{4}{5}$	
R	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	—	—	—	—	—	—	—	†
S	—	1	5	2	—	—	8	11	—	1	10	16	—	—	11	8	
T	—	—	8	11	—	—	4	5 $\frac{1}{2}$	—	—	11	8	—	—	5	14	
V	—	—	3	8 $\frac{3}{2}\frac{3}{5}$	—	—	2	10 $\frac{4}{5}\frac{7}{0}$	—	—	3	19 $\frac{1}{2}\frac{1}{3}$	—	—	2	16 $\frac{1}{2}\frac{6}{5}$	
U	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$	
X	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	

† *Can be imported from* Great Britain *only.*

Inwards.

	RATES						
	CUSTOM			EXCISE.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Sword-Blades—of *Venice*, *Turkey*, or fine Blades, the Dozen	1	10	—	1	10	—	*A*
Sword-Blades—course, of *Flanders* making, the Dozen	1	—	—	1	—	—	*B*
Sword-Blades—British. *Vide Blades.*							
Syder or Perry, the Tun	2	—	—	4	—	—	*C*
T							
Table-Books, course, the Dozen	—	10	—	—	10	—	*D*
Table-Books—fine, the Dozen	1	—	—	1	—	—	*E*
Tables, *vocat.* Playing-Tables of Wainscot, and all other Sorts course, the Pair. (*Vide the Letter* P.)	—	5	—	—	5	—	*F*
Tacks of Iron, the Thousand	—	6	8	—	6	8	*G*
Tallow, the 100 *Weight, cont.* 112 lb *Excise*	—	—	—	1	10	—	*H*
And for the Value of every 20 s. *on Oath, Custom*	—	—	—	—	—	—	*I*
Tapistry with Caddas, the *Flemish* Ell	—	6	—	—	6	—	*J*
Tapistry with Gold or Silver, the *Flemish* Ell	6	—	—	6	—	—	*K*
Tapistry with Hair, the *Flemish* Ell	—	2	—	—	3	—	*L*
Tapistry with Silk, the *Flemish* Ell	—	10	—	—	10	—	*M*
Tapistry with Wool, the *Flemish* Ell	—	3	—	—	3	—	*N*
Tar—small Band, the Last, cont. 12 Barrels—*in* British *Ships*	2	—	—	1	—	—	*O*
Tar—small Band, the Last, cont. 12 Barrels—*in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not register'd*	2	—	—	1	—	—	*P*
Tar—small Band, the Last, cont. 12 Barrels—‡ *of the* British *Plantations*	2	—	—	1	—	—	*Q*
Tar—great Band, the Last, cont. 12 Barrels—*in* British *Ships*	3	6	8	1	13	4	*R*
Tar—great Band, the Last, cont. 12 Barrels—*in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not register'd*	3	6	8	1	13	4	*S*
Tar—great Band, the Last, cont. 12 Barrels—‡ *of the* British *Plantations*	3	6	8	1	13	4	*T*

‡ *This must appear by Cocquet from* Great Britain, *and the half Rate only be computed in Custom.*

Tar is under the same Restrictions, as to its Importation, with Pitch; which see, p. 276.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	2	10	— $\frac{2}{5}$	—	2	1	9 $\frac{2}{5}$	—	3	3	14 $\frac{2}{5}$	—	2	4	6 $\frac{2}{5}$
B	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
C	—	5	7	18 $\frac{2}{5}$	—	4	8	10 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$	—	5	—	6 $\frac{2}{5}$
D	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
E	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
F	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
G	—	—	7	11 $\frac{1}{3}$	—	—	5	13 $\frac{1}{3}$	—	—	8	16 $\frac{8}{15}$	—	—	6	5 $\frac{13}{15}$
H	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$	—	1	4	18 $\frac{2}{5}$
I	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
J	—	—	6	16 $\frac{2}{2\frac{5}{5}}$	—	—	5	1 $\frac{2}{2\frac{5}{5}}$	—	—	7	18 $\frac{2}{2\frac{5}{5}}$	—	—	5	13 $\frac{7}{2\frac{5}{5}}$
K	—	11	4	1 $\frac{3}{5}$	—	8	5	17 $\frac{3}{5}$	—	13	2	17 $\frac{3}{5}$	—	9	5	5 $\frac{3}{5}$
L	—	—	2	16 $\frac{1}{2\frac{6}{5}}$	—	—	2	5 $\frac{6}{2\frac{5}{5}}$	—	—	3	4 $\frac{6}{2\frac{5}{5}}$	—	—	2	9 $\frac{1}{2\frac{5}{5}}$
M	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
N	—	—	3	8 $\frac{1}{2\frac{5}{5}}$	—	—	2	10 $\frac{4\frac{7}{5}}{6}$	—	—	3	19 $\frac{1}{2\frac{1}{5}}$	—	—	2	16 $\frac{1}{2\frac{6}{5}}$
O	—	2	10	1 $\frac{3}{5}$	—	1	10	13 $\frac{3}{5}$	—	3	5	13 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$
P	—	—	—	—	—	—	—	—	—	4	8	17 $\frac{3}{5}$	—	2	10	1 $\frac{3}{5}$
Q	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	—	—	—	—	—	—	—
R	—	4	8	16	—	3	1	16	—	5	9	9 $\frac{1}{3}$	—	3	8	2 $\frac{2}{3}$
S	—	—	—	—	—	—	—	—	—	7	10	16	—	4	8	16
T	—	3	1	16	—	2	4	6	—	—	—	—	—	—	—	—

Tarras

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Tarras, the Barrel	—	5	—	—	6	8	A
* *Tea, of all Sorts, the Pound*	—	8	4	—	8	4	B
Additional Duty per *Pound*	—	—	—	—	—	—	C
Teazels, the Thouſand	—	1	—	—	2	—	D
Tennets, of Cruel, the Yard	—	6	—	—	6	—	E
Thimbles, the Thouſand	3	—	—	3	—	—	F
Thread: *black and brown Thread, the Dozen Pounds, Exciſe*	—	—	—	1	—	—	G
Thread: *and for the Value of every* 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	H
Thread: Bridges Thread, the Dozen Pound	2	5	—	2	5	—	I
Thread: Croſbow Thread, the 100 lb, cont. 5 Score	3	6	8	3	6	8	J
Thread: *of Gold and Silver. Vide Gold.*							
Thread: *Lions* or *Paris* Thread, the Bale, cont. 100 Bolts	15	—	—	3	—	—	K
Thread: *Outnal* Thread, the Dozen Pounds	3	—	—	3	—	—	L
Thread: piecing Thread, the Dozen Pounds	4	—	—	4	—	—	M
Thread: Sifters Thread, the Pound	—	15	—	—	15	—	N
Thread: whited brown Thread, the Dozen Pound	1	—	—	1	13	4	O
Thrums: of Linnen or Fuſtian, the Pound	—	—	6	—	—	6	P
Thrums: of Woollen, the Pound	—	1	—	—	1	—	Q
Ticking of the Eaſt-Country, the Yard	—	—	8	—	—	8	R
Ticks: Brizel Ticks, and counterfeit Brizel, the Tick	1	10	—	1	10	—	S
Ticks: Turnal Ticks, the Tick	1	10	—	1	10	—	T
Ticks: of Stode, the Tick	1	10	—	1	10	—	V
Ticks: *Additional Duty* per *Yard*	—	—	—	—	—	—	U
Tiles. Vide Bricks.							
Timber. Vide Wood.							
Tincal, the Pound. Vide Drugs.							
Tinſoyl, the Groce, cont. 12 Dozen	—	3	4	—	3	4	W
Tinglaſs, the 100 Weight, cont. 112 lb	3	—	—	3	—	—	X
Tinſel: with Copper, the Yard	—	5	—	—	5	—	Y
Tinſel: with right Gold and Silver, the Yard	—	10	—	—	10	—	Z
Tinſhore, the Groce, cont. 12 Dozen	—	1	6	—	3	—	A

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	6	12 $\frac{1}{5}$	—	—	5	3 $\frac{7}{10}$	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$
B	—	—	9	9	—	—	7	1 $\frac{1}{2}$								
C	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$								
D	—	—	1	13 $\frac{24}{25}$	—	—	1	8 $\frac{13}{50}$	—	—	1	17 $\frac{19}{25}$	—	—	1	10 $\frac{4}{25}$
E	—	—	6	16 $\frac{2}{25}$	—	—	3	7 $\frac{17}{25}$	—	—	7	18 $\frac{22}{25}$	—	—	3	7 $\frac{17}{25}$
F	—	5	8	— $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
G	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$	—	—	11	5 $\frac{3}{5}$
H	—	—	11	8	—	—	—	—	—	1	3	4	—	—	—	—
I	—	4	3	— $\frac{3}{5}$	—	2	1	13	—	4	11	11 $\frac{3}{5}$	—	2	1	13
J	—	6	3	12	—	3	1	12	—	7	4	5 $\frac{1}{3}$	—	3	1	12
K	—	17	—	16 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	1	1	9	16 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
L	—	5	8	— $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	2	9	16 $\frac{4}{5}$
M	—	7	6	14 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	3	9	2 $\frac{2}{5}$
N	—	1	5	— $\frac{1}{3}$	—	—	8	9 $\frac{1}{3}$	—	1	7	17 $\frac{1}{3}$	—	—	8	9 $\frac{1}{3}$
O	—	2	6	4	—	1	6	16	—	2	10	—	—	1	6	16
P	—	—	—	11 $\frac{17}{30}$	—	—	—	8 $\frac{49}{100}$	—	—	—	13 $\frac{6}{23}$	—	—	—	9 $\frac{11}{23}$
Q	—	—	1	2 $\frac{17}{25}$	—	—	—	16 $\frac{49}{50}$	—	—	1	6 $\frac{12}{25}$	—	—	—	18 $\frac{22}{25}$
R	—	—	—	15 $\frac{3}{23}$	—	—	—	—	—	—	—	17 $\frac{49}{73}$	—	—	—	—
S	—	2	10	— $\frac{2}{3}$	—	—	—	—	—	3	3	14 $\frac{2}{3}$	—	—	—	—
T	—	2	10	— $\frac{2}{3}$	—	—	—	—	—	3	3	14 $\frac{2}{3}$	—	—	—	—
V	—	2	10	— $\frac{2}{3}$	—	—	—	—	—	3	3	14 $\frac{2}{3}$	—	—	—	—
U	—	—	5	12 $\frac{4}{5}$	—	—	—	—	—	—	5	12 $\frac{4}{5}$	—	—	—	—
W	—	—	3	15 $\frac{3}{5}$	—	—	1	17 $\frac{3}{5}$	—	—	4	8 $\frac{4}{15}$	—	—	1	17 $\frac{3}{5}$
X	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
Y	—	—	5	13 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$	—	—	6	12 $\frac{3}{5}$	—	—	2	16 $\frac{3}{5}$
Z	—	—	11	6 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$
A	—	—	2	10 $\frac{47}{50}$	—	—	2	2 $\frac{39}{100}$	—	—	2	16 $\frac{16}{23}$	—	—	2	5 $\frac{6}{23}$

Can be imported from Great Britain only.

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Tobacco	*Spaniſh* and *Brazil* Tobacco, or any not *Engliſh* Plantation, the Pound	—	10	—	—	10	—	*A*
	Spaniſh or *Brazil* Tobacco in Pudding or Roll, the Pound	—	10	—	—	10	—	*B*
	‡ St. *Chriſtophers, Barbadoes,* or any of the *Carib* Iſlands, *Virginia* or Summer Iſlands, the Pound	—	2	6	—	1	8	*C*
	Additional Duty per *Pound*	—	—	—	—	—	—	*D*
	Tobacco of the Britiſh *Plantations cannot be imported directly thence into* Ireland, *but muſt firſt be landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations, 10, 12. p. 95.							
	* *Tobacco-pipes, the Groce*	—	2	6	—	2	6	*E*
	Additional Duty (as Earthen Ware,) per *Groce*	—	—	—	—	—	—	*F*
	Tonguet. Vide Neats Tongues.							
	Tools *vocat.* Carving Tools, the Groce, cont. 12 Dozen	1	—	—	1	—	—	*G*
	* *Tortoiſe-ſhell, the Pound*	—	5	—	—	5	—	*H*
Tow	the 100 Weight, cont. 112 lb *dreſt. Vide Snouting.*	—	10	—	—	10	—	*I*
	Trayes of Wood, the Shock, cont. 60 Trayes	1	—	—	1	—	—	*J*
Treacle.	*Flanders* Treacle, the Barrel	4	—	—	4	—	—	*K*
	of *Jean*, the Pound	—	—	10	—	1	4	*L*
	Additional Duty for every 100 lb *of Treacle*	—	—	—	—	—	—	*M*
	Treen Nails, the Thouſand	—	10	—	—	10	—	*N*
	Trees of all Sorts, free.							
	* *Trowels, the Dozen*	—	8	—	—	8	—	*O*
Trumpets.	*Vide Braſs.*							
	for Children— *the Groce, for Exciſe and for the Value of every 20 s. on Oath, Cuſtom*	—	—	—	—	8	—	*P*
		—	—	—	—	—	—	*Q*
	Trunnels, the Thouſand	—	10	—	—	10	—	*R*
	Tweezers of *France*, the Dozen	3	—	—	3	—	—	*S*
	Twine— of *Hamborough*, the Pound	—	—	6	—	—	6	*T*
	the 100 Weight, cont. 112 lb	2	10	—	2	10	—	*V*

‡ *Tobacco of St.* Chriſtopher's, &c. *ſtands rated originally in A. C. at* 1 s. 8 d. per lb.; *but in* § 35. *of that Act, it is provided, that Tobacco of all Sorts imported from* Great Britain *ſhall pay ſo much Subſidy, as is there repaid for the ſame on Exportation, On which a Doubt ariſing, it is declared by Stat.* 7. W. 3. *cap.* 16. *that no more than* 2 d. $\frac{1}{2}$ *is due for every* lb. *Weight of Tobacco imported into this Kingdom. Purſuant to which, it is here rated at* 2 s. 6 d. per *Pound for Cuſtom, which being added to* 1 s. 8 d. *as rated for Exciſe, makes* 4 s. 2 d. *the* 5 per Cent. *which is* 2 d. $\frac{1}{2}$.

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	11	2	—	—	5	8	—	1	1	—	—	—	5	8
B	—	—	11	2	—	—	5	8	—	1	1	—	—	—	5	8
C	—	—	2	6 $\frac{1}{2}$	—	—	—	18	—	—	—	—	—	—	—	—
D	—	—	3	3	—	—	3	3	—	—	3	3	—	—	3	3
E	—	—	2	16 $\frac{7}{10}$	—	—	2	2 $\frac{9}{20}$	—	—	3	6 $\frac{1}{5}$	—	—	2	7 $\frac{1}{3}$
F	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$	—	—	1	8 $\frac{1}{5}$
G	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
H	—	—	5	13 $\frac{2}{5}$	—	—	4	4 $\frac{9}{10}$	—	—	6	12 $\frac{2}{5}$	—	—	4	14 $\frac{2}{5}$
I	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
J	—	1	10	13 $\frac{3}{5}$	—	1	4	19 $\frac{3}{5}$	—	2	2	9 $\frac{3}{5}$	—	1	6	17 $\frac{3}{5}$
K	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
L	—	—	1	4 $\frac{2}{5}$ 0	—	—	—	19 $\frac{79}{100}$	—	—	1	7 $\frac{53}{75}$	—	—	1	1 $\frac{26}{75}$
M	—	18	9	12	—	18	9	12	—	18	9	12	—	18	9	12
N	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
O	—	—	9	1 $\frac{13}{25}$	—	—	6	15 $\frac{21}{25}$	—	—	10	11 $\frac{21}{25}$	—	—	7	11 $\frac{1}{25}$
P	—	—	4	10 $\frac{6}{25}$	—	—	4	10 $\frac{6}{25}$	—	—	4	10 $\frac{6}{25}$	—	—	4	10 $\frac{6}{25}$
Q	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
R	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
S	—	5	8	— $\frac{4}{5}$	—	4	2	18 $\frac{4}{5}$	—	6	7	8 $\frac{4}{5}$	—	4	8	12 $\frac{4}{5}$
T	—	—	11	17 $\frac{17}{50}$	—	—	—	8 $\frac{49}{100}$	—	—	—	13 $\frac{6}{25}$	—	—	—	9 $\frac{11}{25}$
V	—	4	8	14	—	3	6	9	—	5	6	4	—	3	11	4

Twill

Inwards.

	RATES. Custom l.	s.	d.	Excise l.	s.	d.	
Twist for Band-strings, the Dozen Knots—	—	10	—	—	10	—	A
* *Twist of Gold or Silver, the Ounce*	—	6	8	—	6	8	B
Tyles. Vide Brick-stones.							
Tyn: of *Cornwal* and *Devonshire*, unwrought, the 100 Weight, cont. 112 lb	2	—	—	2	—	—	C
Tyn: wrought, *vocat.* Pewter, the 100 Weight, cont. 112 lb	4	—	—	4	—	—	D
Trenchers: white Sort, common, the Groce, cont. 12 Dozen	—	4	—	—	4	—	E
Trenchers: red, or painted, the Groce, cont. 12 Dozen	—	12	—	—	12	—	F
V							
Vallances of *Scotland*, the Piece	—	8	—	—	8	—	G
Vellum for Table-books, the Skin	—	10	—	—	10	—	H
* *Velvet, the Pound*	10	—	—	10	—	—	I
Additional Duty per *Pound, if not* British	—	—	—	—	—	—	J
Verders of Tapistry, with Hair, the *Flemish* Ell	—	2	—	—	2	—	K
Verditer, the 100 Weight, cont. 112 lb	1	6	8	1	6	8	L
‡ *Or Violins.* ‡ Vials, the Piece	—	13	4	—	13	4	M
Vice Hasps, the Dozen	—	2	—	—	2	—	N
* *Vices for Smiths, the Vice*	—	6	8	—	6	8	O
Vinegar, the Tun	5	—	—	10	—	—	P
Additional Duty per *Tun*	—	—	—	—	—	—	Q
N. B. *Vinegar cannot be imported in any other than* British *or* Irish *Ships, whereof the Master and, at least,* ¾ *of the Mariners are* English; *or in Ships of the Built of the Country of which it is the Product,* &c. *or of the Port where it can only be, or is most usually first shipp'd for Transportation, and whereof the Master and, at least,* ¾ *of the Mariners are of such Country or Port.* A. N. § 8.							
Vizards, the Dozen	1	4	—	1	4	—	R

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	11	6 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	5	12 $\frac{4}{5}$
B	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{1}{5}$	—	—	6	5 $\frac{1}{5}$
C	—	3	9	7 $\frac{1}{5}$	—	2	9	19 $\frac{1}{5}$	—	4	4	19 $\frac{1}{5}$	—	3	1	15 $\frac{1}{5}$
D	—	7	6	14 $\frac{2}{5}$	—	5	7	18 $\frac{2}{5}$	—	8	9	18 $\frac{2}{5}$	—	6	3	10 $\frac{2}{5}$
E	—	—	4	10 $\frac{1}{2}\frac{2}{5}$	—	—	3	7 $\frac{2}{2}\frac{3}{5}$	—	—	5	5 $\frac{2}{2}\frac{3}{5}$	—	—	3	15 $\frac{1}{2}\frac{3}{5}$
F	—	1	1	12 $\frac{4}{2}\frac{4}{5}$	—	—	10	3 $\frac{1}{2}\frac{0}{5}$	—	1	3	17 $\frac{1}{2}\frac{0}{5}$	—	—	11	6 $\frac{1}{2}\frac{4}{5}$
G	—	—	9	1 $\frac{1}{2}\frac{1}{5}$	—	—	6	15 $\frac{2}{2}\frac{1}{5}$	—	—	10	11 $\frac{2}{2}\frac{1}{5}$	—	—	7	11 $\frac{1}{2}\frac{1}{5}$
H	—	—	11	6 $\frac{4}{5}$	—	—	8	9 $\frac{4}{5}$	—	1	1	4 $\frac{4}{5}$	—	—	9	8 $\frac{4}{5}$
I	—	18	10	16	—	14	1	16	1	2	—	16	—	15	8	16
J	—	2	4	4	—	2	4	4	—	2	4	4	—	2	4	4
K	—	—	2	5 $\frac{9}{2}\frac{0}{5}$	—	—	1	13 $\frac{2}{2}\frac{4}{5}$	—	—	2	12 $\frac{2}{2}\frac{4}{5}$	—	—	1	17 $\frac{1}{2}\frac{9}{5}$
L	—	2	6	4 $\frac{4}{5}$	—	1	10	12 $\frac{4}{5}$	—	2	11	6 $\frac{2}{1}\frac{1}{5}$	—	2	1	3 $\frac{7}{1}\frac{7}{5}$
M	—	1	3	2 $\frac{2}{5}$	—	—	11	6 $\frac{2}{5}$	—	1	5	13 $\frac{1}{1}\frac{1}{5}$	—	1	—	11 $\frac{1}{1}\frac{1}{5}$
N	—	—	2	5 $\frac{9}{2}\frac{0}{5}$	—	—	1	13 $\frac{2}{2}\frac{4}{5}$	—	—	2	12 $\frac{2}{2}\frac{4}{5}$	—	—	1	17 $\frac{1}{2}\frac{9}{5}$
O	—	—	7	11 $\frac{1}{5}$	—	—	5	13 $\frac{1}{5}$	—	—	8	16 $\frac{8}{1}\frac{1}{5}$	—	—	6	5 $\frac{1}{1}\frac{3}{5}$
P	—	14	1	16	—	11	9	6	—	15	8	16	—	12	6	16
Q	—	18	9	12	—	18	9	12	—	18	9	12	—	18	9	12
R	—	2	3	4 $\frac{8}{2}\frac{1}{5}$	—	1	8	7 $\frac{1}{2}\frac{3}{5}$	—	2	7	15 $\frac{1}{2}\frac{3}{5}$	—	1	10	13 $\frac{3}{2}\frac{3}{5}$

Inwards.

	RATES						
	CUSTOM			EXCISE.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	
W							
WAdmol, the Yard	—	—	9	—	—	9	*A*
Wainscots, the 100, cont. 6 Score — *in* British *Ships*	10	—	—	60	—	—	*B*
Wainscots, the 100, cont. 6 Score — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regiſter'd*	10	—	—	60	—	—	*C*
N. B. *Oak Plank, 16 Inches broad, 16 Foot long, and 2 Inches thick is to be deem'd a Wainſcot, and ſo in Proportion. For the Importation of Wainſcots, Vide Wood.*							
Wallers. Vide Candle-plates.							
Waters diſtill'd. Vide Spirits.							
Wax, the 100 Weight, cont. 112 ℔	2	—	—	2	15	—	*D*
Wax, *vocat.* hard Wax, the Pound	—	3	4	—	1	2	*E*
Weights. Vide Braſs.							
**Weld, or Woold-Straw, the 100 Weight*	—	7	—	—	7	—	*F*
Whale-bone, the 100 Weight — *caught and cur'd by* Engliſh	—	10	—	2	10	—	*G*
Whale-bone, the 100 Weight — ‡ *Not caught and cur'd by* Engliſh	—	10	—	2	10	—	*H*
Vide Fiſh 1. p. 43.							
Wheat. Vide Corn.							
Wheat Meal. Vide Meal.							
Wheat-flower. Vide Flower.							
Whet-ſtones, the 100 Stones, cont. 5 Score	—	15	—	—	16	8	*I*
Whip-cord, the Pound	—	—	8	—	—	8	*J*
Whiſtle, Cocks, or Bellows, the Groce	1	4	—	1	4	—	*K*
Whiſtle, Cocks, or Birds of Stone, the ſmall Groce, cont. 12 Dozen	—	4	—	—	4	—	*L*
White-lead. Vide Drugs.							
* *Whiting, the 100 Weight*	—	2	6	—	2	6	*M*
Wines, *Vide Tables at the End of the Book.* the Tun, called Brandy-Wines	10	—	—	20	—	—	*N*
Wines, *But vide Spirits.*							

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	—	$17\frac{1}{100}$	—	—	—	$12\frac{147}{200}$	—	—	—	$19\frac{43}{50}$	—	—	—	$14\frac{4}{25}$
B	3	5	10	16	3	1	1	16	3	9	—	16	3	2	8	16
C	—	—	—	—	—	—	—	—	3	15	4	16	3	5	10	16
D	—	4	5	$16\frac{2}{5}$	—	3	6	$8\frac{2}{5}$	—	5	1	$8\frac{2}{5}$	—	3	10	$4\frac{2}{5}$
E	—	—	2	$11\frac{4}{25}$	—	—	1	$12\frac{4}{25}$	—	—	3	$3\frac{67}{75}$	—	—	1	$18\frac{37}{75}$
F	—	—	7	$18\frac{19}{25}$	—	—	5	$18\frac{43}{50}$	—	—	9	$5\frac{9}{25}$	—	—	6	$12\frac{4}{25}$
G	—	2	9	18	—	2	7	1								
H	—	3	9	6	—	3	—	15	—	3	9	6	—	3	—	15
I	—	1	5	19	—	1	1	$13\frac{1}{2}$	—	1	8	16	—	1	3	2
J	—	—	—	$15\frac{3}{25}$	—	—	—	$11\frac{8}{25}$	—	—	—	$17\frac{49}{75}$	—	—	—	$12\frac{44}{75}$
K	—	2	3	$4\frac{8}{25}$	—	1	8	$7\frac{13}{25}$	—	2	7	$15\frac{13}{25}$	—	1	10	$13\frac{3}{25}$
L	—	—	4	$10\frac{18}{25}$	—	—	3	$7\frac{23}{25}$	—	—	5	$5\frac{23}{25}$	—	—	3	$15\frac{13}{25}$
M	—	—	2	$16\frac{7}{10}$	—	—	2	$2\frac{9}{20}$	—	—	3	$6\frac{1}{3}$	—	—	2	$7\frac{1}{3}$
N	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Inwards.

		RATES Custom l.	s.	d.	Excise l.	s.	d.	
Woad	Islands or green Woad, the Tun, cont. 20 Hundred Weight	8	—	—	18	—	—	A
	Tholouse Woad, the 100 Weight, cont. 112 ℔	—	13	4	—	18	—	B
Woold-straw. Vide Weld.								
Box-Wood	*the Tun, Excise*	—	—	—	12	—	—	C
	And for the Value of every 20 s. *on Oath, Custom* — *in* British *Ships*	—	—	—	—	—	—	D
	in Ships not belonging to Great Britn. *or* Irel^{d}. *or foreign built not regist'er'd*	—	—	—	—	—	—	E
	for Combs, the Thousand Pieces	1	13	4	1	13	4	F
Wood *vicat.*	*Brazil* or *Farnambuck* Wood, the 100 Weight, cont. 112 ℔	1	—	—	1	—	—	G
	Brazilletto or *Jamaica* Wood, the 100 Weight, cont. 112 ℔	—	14	—	—	14	—	H
	Ebony Wood, the 100 Weight cont. 112 ℔	2	—	—	2	—	—	I
	But vide Letter E.							
	* *Fire Wood, the Fathom* — *in* British *Ships*	—	10	—	—	10	—	J
	* *Fire Wood, the Fathom* — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regist'er'd*	—	10	—	—	10	—	K
	Fustick, the 100 Weight, cont. 112 ℔	—	5	—	—	6	—	L
	Lignum-Vitæ. Vide Drugs.							
	Log-wood, the 100 Weight, cont. 112 ℔	3	—	—	3	10	—	M
	red or *Guiney* Wood, the Tun	30	—	—	30	—	—	N
	speckled Wood, the 100 Weight, cont. 112 ℔	—	13	4	1	—	—	O
	sweet Wood of *West-India*, the 100 Weight, cont. 112 ℔	1	5	—	1	5	—	P
	Timber, the Tun or ‡ Load — *in* British *Ships*	—	13	4	1	—	—	Q
	Timber, the Tun or ‡ Load — *in Ships not belonging to* Great Britain *or* Ireland, *or foreign built not regist'er'd*	—	13	4	1	—	—	R

‡ *By A. E. the Load of Timber contains* 50 *Foot.*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	1	4	6	$4\frac{4}{5}$	1	—	8	$12\frac{4}{5}$	1	7	—	$12\frac{4}{5}$	1	1	11	$16\frac{4}{5}$
B	—	1	5	$15\frac{3}{25}$	—	1	1	$19\frac{1}{25}$	—	1	8	$5\frac{5}{75}$	—	1	3	$4\frac{28}{75}$
C	—	11	3	$7\frac{1}{5}$	—	11	3	$7\frac{1}{5}$	—	11	3	$7\frac{1}{5}$	—	11	3	$7\frac{1}{5}$
D	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
E	—	—	—	—	—	—	—	—	—	1	10	16	—	—	11	8
F	—	3	1	16	—	2	4	6	—	3	8	$2\frac{2}{3}$	—	2	7	$9\frac{1}{3}$
G	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
H	—	1	3	$17\frac{13}{25}$	—	—	11	$17\frac{18}{25}$	—	1	6	$10\frac{16}{25}$	—	1	1	$4\frac{8}{25}$
I	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
J	—	—	11	$6\frac{4}{5}$	—	—	8	$9\frac{4}{5}$	—	1	1	$4\frac{4}{5}$	—	—	9	$8\frac{4}{5}$
K	—	—	—	—	—	—	—	—	—	1	5	$-\frac{4}{5}$	—	—	11	$6\frac{4}{5}$
L	—	—	6	$4\frac{17}{25}$	—	—	4	$16\frac{9}{50}$	—	—	7	$3\frac{17}{25}$	—	—	5	$5\frac{17}{25}$
M	—	6	1	$13\frac{3}{5}$	—	4	8	$11\frac{3}{5}$	—	7	1	$1\frac{3}{5}$	—	5	2	$5\frac{3}{5}$
N	2	16	8	8	2	2	5	8	3	6	2	8	2	7	2	8
O	—	1	6	$17\frac{3}{5}$	—	1	3	$1\frac{3}{5}$	—	1	9	$8\frac{4}{15}$	—	1	4	$16\frac{14}{15}$
P	—	2	4	7	—	1	9	$4\frac{1}{2}$	—	2	9	2	—	1	11	12
Q	—	1	6	$17\frac{3}{5}$	—	1	3	$1\frac{3}{5}$	—	1	9	$8\frac{4}{15}$	—	1	4	$16\frac{14}{15}$
R	—	—	—	—	—	—	—	—	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$

Inwards.

		RATES						
		CUSTOM			EXCISE.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	
Wood *vocat.*	*Touch-Wood* { *the Pound, Excise* / *And for the Value of every* 20 *s. on Oath, Custom* }					2	—	*A*
								B
	N. B. *No Sorts of Masts, Timber, or Boards can be imported in any other than* British *or* Irish *Ships, whereof the Master and, at least,* $\frac{3}{4}$ *of the Mariners are* English; *or in Ships of the Built of the Country of which they are the Growth,* &c. *or of such Port where they can only be, or are most usually, first shipp'd for Transportation, and whereof the Master and, at least,* $\frac{3}{4}$ *of the Mariners are of such Country or Place.* A. N. § 8. Vide Goods 3, p. 45. *No Speckle Wood, or* Jamaica *Wood, Fustick, or other Dying Wood, Masts, Yards, or Bow-sprights of the Growth,* &c. *of his Majesty's Plantations in* America, *can be imported directly thence into* Ireland, *but must be first landed in* Great Britain, *on Forfeiture of Ship and Goods.* Vide Plantations, 10, 12. p. 95.								
Wood-Ashes. Vide Ashes.								
Wool of all Sorts, to be imported Duty Free.								
Wormseed, the Pound. *(Vide Drugs.)*		—	3	—	—	3	—	*C*
Worsteds *vocat.*	St. *Omer's*, narrow, or half Worsted, the Piece	1	—	—	1	—	—	*D*
	Russels Worsted, or broad Worsted, the Piece	2	—	—	2	—	—	*E*
Wrests for Virginals, the Groce, cont. 12 Dozen		1	4	—	1	4	—	*F*
Wyer *vocat.*	Dagger, and quartern Wyer, the Pound	—	3	4	—	3	4	*G*
	Iron Wyer, the 100 Weight, cont. 112 ℔	2	10	—	2	10	—	*H*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l*	*s.*	*d*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$	—	—	1	$2\frac{14}{25}$
B	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
C																
D	—	1	10	$13\frac{3}{5}$	—	1	4	$19\frac{3}{5}$	—	2	2	$9\frac{3}{5}$	—	1	6	$17\frac{3}{5}$
E	—	3	9	$7\frac{1}{5}$	—	2	9	$19\frac{1}{5}$	—	4	4	$19\frac{1}{5}$	—	3	1	$15\frac{1}{5}$
F	—	2	3	$4\frac{8}{25}$	—	1	8	$7\frac{13}{25}$	—	2	7	$15\frac{13}{25}$	—	1	10	$13\frac{13}{25}$
G	—	—	3	$15\frac{3}{5}$	—	—	2	$16\frac{3}{5}$	—	—	4	$8\frac{4}{5}$	—	—	3	$2\frac{14}{25}$
H	—	4	8	14	—	3	6	9	—	5	6	4	—	3	11	4

Inwards.	RATES Custom l.	s.	d.	Excise l.	s.	d.	
Wyer *vocat.*							
Lattin-Wyer, the 100 Weight, cont. 112 ℔	5	—	—	5	—	—	*A*
Steel-Wyer, the Pound	—	3	—	—	3	—	*B*
Straſborough-Wyer, the Pound	—	3	4	—	3	4	*C*
Virginal-Wyer, the Pound	—	5	—	4	—	—	*D*
Cittern-Wyer, the Pound, Exciſe	—	—	—	4	—	—	*E*
And for the Value of every 20 s. *on Oath, Cuſtom*	—	—	—	—	—	—	*F*
Y							
Yarn *vocat.*							
Cable-Yarn, the 100 Weight, cont. 112 ℔	—	10	—	—	6	8	*G*
Camel, or Mohair-Yarn, the Pound	—	2	6	—	2	6	*H*
Cotton-Yarn { the Pound	—	1	—	—	2	—	*I*
Cotton-Yarn { *of* Turkey, *the Pound*	—	1	—	—	1	8	*J*
Grogram-Yarn, the Pound	—	3	—	—	3	—	*K*
raw Linen-Yarn, *Dutch* or *French*, the Pound	—	1	—	—	1	—	*L*
Seal-Yarn, the Pound	—	—	6	—	—	6	*M*
Scotch-Yarn, the Pound	—	1	—	—	1	—	*N*
Spruce or *Muſcovy*-Yarn, the 100 Weight, cont. 112 ℔	—	13	4	1	13	4	*O*
Woollen and Bay-Yarn, the 100, Weight, cont. 112 ℔	3	6	8	3	6	8	*P*

	from *Great Britain*, or the Plantations.								from elsewhere.							
	to be paid down at Importation.				to be repaid on Exportation in Time.				to be paid down at Importation.				to be repaid on Exportation in Time.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
A	—	9	5	8	—	7	—	18	—	11	—	8	—	7	10	8
B	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
C	—	—	3	$15\frac{3}{5}$	—	—	2	$16\frac{3}{5}$	—	—	4	$8\frac{4}{15}$	—	—	3	$2\frac{14}{15}$
D	—	3	11	$19\frac{2}{5}$	—	3	10	$10\frac{9}{10}$	—	4	—	$18\frac{2}{5}$	—	3	11	$-\frac{2}{5}$
E	—	3	9	$2\frac{2}{5}$	—	3	9	$2\frac{2}{5}$	—	3	9	$2\frac{2}{5}$	—	3	9	$2\frac{2}{5}$
F	—	—	11	8	—	—	5	14	—	1	3	4	—	—	7	12
G	—	—	9	$9\frac{1}{5}$	—	—	6	$12\frac{1}{5}$	—	—	11	$7\frac{1}{5}$	—	—	7	$11\frac{1}{5}$
H	—	—	2	$16\frac{7}{10}$	—	—	2	$2\frac{9}{20}$	—	—	3	$6\frac{1}{5}$	—	—	2	$7\frac{1}{5}$
I	—	—	1	$13\frac{24}{25}$	—	—	1	$8\frac{13}{50}$	—	—	1	$17\frac{19}{25}$	—	—	1	$10\frac{4}{25}$
J	—	—	1	$10\frac{1}{5}$	—	—	1	$4\frac{1}{2}$	—	—	1	14	—	—	1	$6\frac{2}{5}$
K	—	—	3	$8\frac{1}{25}$	—	—	2	$10\frac{47}{50}$	—	—	3	$19\frac{11}{25}$	—	—	2	$16\frac{16}{25}$
L	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{49}{50}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
M	—	—	—	$11\frac{17}{50}$	—	—	—	$8\frac{49}{1000}$	—	—	—	$13\frac{6}{25}$	—	—	—	$9\frac{11}{25}$
N	—	—	1	$2\frac{17}{25}$	—	—	—	$16\frac{49}{50}$	—	—	1	$6\frac{12}{25}$	—	—	—	$18\frac{22}{25}$
O	—	2	2	8	—	1	10	12	—	2	5	$8\frac{2}{3}$	—	2	—	$7\frac{1}{3}$
P	—	6	3	12	—	4	8	12	—	7	4	$5\frac{1}{3}$	—	5	2	$18\frac{2}{3}$

THE

THE

RATES

OF

MERCHANDIZES Outwards;

As Settled by

14 & 15 CAR. II. cap. 9. & 1 GEO. II. cap. 6.

Which laſt are printed in an *Italick* Character, mark'd with an Aſterisk: Together with the NEAT DUTIES payable on each Species of Goods therein rated, by natural born Subjects or Denizens. The Cuſtom payable by Aliens, is exactly double of what is here put down.

DUBLIN:

Printed in the YEAR, MDCCXXXVI.

Outwards.	RATES			DUTY by NATIVES.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$
A							
Adzes. Vide Iron wrought.							
Alablaſter, the Load	2	—	—	—	2	—	—
Allum, the 100 Weight, containing 112 lb	1	—	—	—	1	—	—
Anvils, the 100 Weight, cont. 112 lb	—	10	—	—	—	6	—
Aqua-vitæ, the Hogſhead	2	—	—	—	2	—	—
Armour. Vide Iron wrought.							
Aſhes, of *Iriſh* Wood, the Laſt, cont 12 Barrels	1	13	4	—	1	8	—
Axes. Vide Iron wrought.							
B							
Bacon, the Flitch	—	2	6	—	—	1	10
Bags, the Dozen	—	6	8	—	—	4	—
Barley. Vide Corn.							
Barrels of Birding-Pieces, the Barrel	—	6	8	—	—	4	—
Bays. Vide Wool.							
Bay-Yarn. Vide Yarn.							
Beans. Vide Corn.							
Beef- the Barrel	1	—	—	—	1	—	—
Beef- * *the Carcaſs, exported*	1	—	—	—	1	—	—
Beer, the Tun — (252 *Gallons*)	2	—	—	—	2	—	—
N. B. *By* 9 Geo. 2. *cap.* 9. *the Brewer's Barrel, for Sale, ſhall contain* 40 *Gallons; ſo that* 8 *of thoſe Barrels contain* 68 *Gallons more than the Tun here mentioned; which ought to be taken Notice of in Entries of Beer outwards.*							
Beer-Eager, the Tun	1	10	—	—	1	6	—
Bell-mettle, the 100 Weight, cont. 112 lb	4	—	—	—	4	—	—
Bellows, the Dozen	—	6	—	—	—	3	12
Birding Pieces, the Piece	—	13	4	—	—	8	—
Bird-lime, the 100 Weight, containing 112 lb	1	10	—	—	1	6	—
Bits. Vide Iron wrought.							

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	½
Barrel Boards or Staves the 1000, cont. ten 100, at 6 Score, to the 100	4	—	—	—	4	—	—
Boards or Staves for Hogsheads the 1000, cont. ten 100 at 6 Score to the 100	6	—	—	—	6	—	—
Boards or Staves for Pipes the 1000, cont. ten 100, at 6 Score to the 100	8	—	—	—	8	—	—
Boards *vocat.* *Staves*, viz. *Pipe-Staves, Barrel-Staves, Heading, and other Staves for making of Cask, exported to any Part beyond Seas, (other than* Great Britain) *from and after the 1st of* November, 1703, *are to pay* per 1000, *at* 6 *Score to the* 100, *over and above all other Duties payable for the same. By* 2 Annæ, *cap.* 2.	—	—	—	—	3	—	—
Inch Boards, the 100 Foot, cont. 6 Score to the 100	—	6	8	—	—	4	—
Two Inch Boards, the 100 Foot, cont. 6 Score to the 100	—	13	4	—	—	8	—
Timber or Plank exported after the 1st of November, 1703, *to any Part beyond Seas (other than* Great Britain) *is likewise liable to a further Duty* per *Ton, over and above all Duties payable for the same. By* 2 Annæ, *cap.* 2.	—	—	—	2	10	—	—
N. B. *Bond is always given on Exportation of any Timber, Plank, or Staves to* Great Britain, *for the Security of his Majesty's Revenue.*							
Bodies *vocat.* stitch'd Bodies, with Silk, the Pair	—	3	4	—	—	2	—
Bodies *vocat.* of Whale-bone, the Pair	—	2	—	—	—	1	4
Bones *vocat.* Ox Bones, the 1000	—	6	8	—	—	4	—
Books printed, unbound, or bound, the 100 Weight, cont. 112 lb	—	5	—	—	—	3	—
Bottles. Vide Glasses.							

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	$\frac{1}{20}$
Braſs Manufacture, the 100 Weight, cont. 112 lb	—	16	8	—	—	10	—
* *Bread, the* 100 *Weight*	—	10	—	—	—	6	—
Brick. Vide in E.							
Bridles, the Dozen	—	1	8	—	—	1	—
Bruſhes of Heath, the Dozen	—	10	—	—	—	6	—
Buckweed, the Quarter. Vide Corn.							
Buck-wheat. Vide Corn.							
Bullets. Vide Lead.							
Butter, good or bad, the 100 Weight, cont. 112 lb	—	10	—	—	—	6	—
Buttons- *Vide Haberdaſhery.* of Hair the ſmall Groce, cont. 12 Dozen	—	—	6	—	—	—	6

C

CAlve-Skins, the Dozen, undreſs'd or dreſs'd, not exceeding 36 Pounds	—	12	—	—	—	7	4
Candles the 100 Weight, cont. 112 lb	1	—	—	—	1	—	—
Canvas tufted, the Piece, cont. 30 Yards. *Vide* Linen	—	—	—	—	—	—	—
Canvas *Iriſh* making, the 100 Ells, cont. 5 Score. *Vide* Linen							
Caps of Wool, of all Sorts, the Dozen	—	6	—	—	—	3	12
N. B. *Woollen Caps can be exported to* Great Britain *only.*							
Cards *vocat.* Stock Cards, the Dozen	1	4	—	—	1	2	8
Cards *vocat.* Tow Cards, new, the Dozen	—	5	—	—	—	3	—
Cards *vocat.* PlayingCards, theGroce, cont. 12 Doz.	—	5	—	—	—	3	—
Cards *vocat.* N. B. *Playing Cards cannot be exported before Payment of the Stamp-Duty, unleſs Bond be given, and the Maſter to make Oath as directed by* 3 Geo. 2. *cap.* 3. Vide Cards, &c. 18. *in the Abridgment*, p. 17.							
Cards *vocat.* Wool *vocat.* new, the Dozen	—	10	—	—	—	6	—
Cards *vocat.* Wool *vocat.* old, the Dozen	—	6	—	—	—	3	12
Card Boards, the ſmall Groce, cont. 12 Dozen	1	—	—	—	1	—	—

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	$\frac{1}{20}$
Carpenters Tools. Vide Iron wrought.							
Carpets, the Piece	—	11	—	—	—	6	12
Catlings or Hat-makers Strings, the Groce, cont. 12 Dozen	—	16	—	—	—	9	12
Cheese, the 100 Weight, cont. 112 lb	—	10	—	—	—	6	—
Clay. Vide Fulling-Earth.							
Cloak-bags, the Dozen	—	15	—	—	—	9	—
Clock-Work. Vide Iron wrought.							
Cloth. *Cloth-Serges.* *Vide Wool.*							
Cobweb Lawns, the Yard	—	—	8	—	—	—	8
Combs of Wood, Bone or Horn, or any other Sort. Vide Haberdashery.							
Comfits, the Pound. Vide Confectionary.							
Coney-hair, or Wool, black and white, the Pound	—	12	—	—	—	7	4
Copper Manufactures of all Sorts, the 112 lb	—	16	8	—	—	10	—
Cordage tar'd or untar'd, the 100 Weight, cont. 112 lb	—	10	—	—	—	6	—
Corn *vocat.* Barley, the Quarter, cont. 8 Bushels	—	10	—	—	—	6	—
Beans, the Quarter, cont. 8 Bushels	—	10	—	—	—	6	—
Mault, the Quarter	—	10	—	—	—	6	—
Oats, the Quarter	—	6	8	—	—	4	—
Peafe, the Quarter	—	10	—	—	—	6	—
Wheat, the Quarter	1	—	—	—	1	—	—
Rye, the Quarter	—	10	—	—	—	6	—
Buck-wheat, the Quarter	—	10	—	—	—	6	—
Corn, viz. *Malt, Bare or Barley, Rye and Wheat exported to Parts beyond the Seas in* Britiſh *or* Iriſh *Shipping (the Maſter and $\frac{2}{3}$ of the Mariners, at leaſt, being his Majeſty's Subjects) when at or under certain Prices, is to pay no Cuſtom, upon performing certain Requiſites, by* 6 Annæ, *cap.* 18. Vide Corn, 2. in the Abridgment, p. 25.							
Cottons and Plains of all Sorts, the 100 Goads	1	—	—	—	1	—	—
Coverlets of Wool and Hair, the Piece	—	1	8	—	—	1	—
Coverlets of Caddas, the Piece	—	1	3	—	—	—	15

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	1/20
Coverlets { *Vide Darnix.* *of Wool, can be exported to* Great Britain *only.* *Vide Wool.*							
Cows. Vide Oxen.							
Curry-combs. Vide Iron Wares.							
Cushions { the Dozen — *of Wool, or ſtuff'd with Wool, can be exported to* Great Britain *only. Vide Wool.*	1	—	—	—	1	—	—
D							
Darnix { the Yard — *vocat.* Coverlets, the Piece — *Hangings. Vide Tapiſtry.* *Vide Wool.*	—	—	11	—	—	—	11
	—	3	4	—	—	2	—
Dice. Vide Haberdaſhers Ware.							
Dimithy, the Yard —	—	4	—	—	—	2	8
Doublets of Leather, the Piece. Vide Garments.							
Drapery. Vide Wool.							
Druggets. Vide Wool.							
Duſt of Cloves, of Ginger, of Lignum Vitæ, of Mace, of Nutmeg, of Pepper, of all Spices, and the like, are Cuſtom free, having paid at Importation.							
E							
Brick and Tyles of all Sorts, the Thouſand	—	3	4	—	—	2	—
All Sorts of Earthen and Stone Ware not rated, the 100 Parcels —	—	3	4	—	—	2	—
Emery Stones, the 100 Weight, cont. 112 lb —	—	3	4	—	—	2	—
F							
* Feathers, *the* 100 *Weight* — N. B. *Feathers in Beds are ſubject to Duty.*	2	—	—	—	2	—	—

Fennel-

Outwards.	RATES. l.	s.	d.	DUTY by NATIVES. l.	s.	d.	$\frac{1}{20}$
Fennel-seeds, the 100 Weight, cont. 112 lb	1	10	—	—	1	6	—
Figurettoes broad, the Piece	1	10	—	—	1	6	—
Figurettoes narrow, the Piece	—	16	—	—	—	9	12
Figurettoes with Silk or Copper. Vide Silk.							
Figurettoes *Vide Wool.*							
Filliting. Vide Haberdaſhery.							
Fish *vocat.* Cod-fiſh, the Barrel	—	10	—	—	—	6	—
Fish *vocat.* Eels—the Barrel	1	—	—	—	1	—	—
Fish *vocat.* Eels—ſmall, the Barrel	—	10	—	—	—	6	—
Fish *vocat.* Hake-fiſh, the 100, cont. 6 Score	—	3	4	—	—	2	—
Fish *vocat.* Herrings full Fiſh, the Barrel	—	13	4	—	—	8	—
Fish *vocat.* Herrings ſhotten, the Barrel	—	10	—	—	—	6	—
Fish *vocat.* Pilchers, the Tun	6	—	—	—	6	—	—
Fish *vocat.* Salmon, the Tun	8	—	—	—	8	—	—
Fish *vocat.* Sprats, the Tun, cont. 1000	—	10	—	—	—	6	—
Fitches, the Timber, cont. 40 Skins	1	13	4	—	1	8	—
Flannel the Yard	—	—	$4\frac{1}{2}$	—	—	—	$4\frac{1}{2}$
Flannel *can be exported to* Great Britain *only.*							
Flannel *Vide Wool.*							
Flax-ſeed or Hemp ſeed exported, not of the Growth of this Kingdom, is to pay 5 s. *Cuſtom* per *Hogſhead for* 21 *Years, from the* 24*th of* December, 1716, *and thence to the End of the then ſucceeding Seſſion of Parliament, by* 2 Geo. 1. *cap.* 13. *Continu'd to the* 24*th of* December, 1744, *by* 7 Geo. 2. *cap.* 10.							
Flocks the 100 Weight, cont. 112 lb	—	13	4	—	—	8	—
Flocks *can be exported to* Great Britain *only.*							
Flocks *Vide Wool*							
Fowling-pieces. Vide Iron wrought.							
Freezes the Yard	—	—	3	—	—	—	3
Freezes *can be exported to* Great Britain *only.*							
Freezes *Vide Wool.*							
Fulling-Earth or Fulling-Clay is prohibited to be exported by 13 & 14 Car. 2. *cap.* 18.							
B. Vide Wool, 7, 8, 9. *p.* 131, 132.							
* *Furr, called Rabbits Furr, grey, the Pound*	—	4	—	—	—	2	8

Fuſtians

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	½
Fuſtians of *Iriſh* making, of all Sorts, to go out free.							
G							
GArments or wearing Apparel of all Sorts, to go out free.							
Garters of Worſted { the Groce, cont. 12 Dozen— *can be exported to* Great Britain *only*. *Vide Wool.*	—	2	6	—	—	1	10
Geldings or Nags, the Piece. Vide Horſes.							
Girdles of Leather { for Men, the Groce, cont. 12 Dozen—	—	16	8	—	—	10	—
{ for Children, the Groce, cont. 12 Dozen—	—	10	—	—	—	6	—
Glaſs { for Windows, the Cheſt—	—	10	—	—	—	6	—
{ broken, the Barrel—	—	3	4	—	—	2	—
Glaſſes to drink in, Bottles, and all Sorts of Glaſſes, the 100—	—	3	4	—	—	2	—
Glew, *Iriſh*, the 100 Weight, cont. 112 ℔	—	16	8	—	—	10	—
Gloves { plain, of Sheep, Kid, or Lambs-Leather, the Dozen Pair—	—	2	—	—	—	1	4
{ fring'd and ſtitch'd, the Dozen Pair—	—	3	4	—	—	2	—
{ furr'd with Coney-wool, the Dozen Pair	—	4	—	—	—	2	8
{ of Buck-Leather, the Dozen Pair—	1	—	—	—	1	—	—
Glovers Clippings, the Fat or Maund—	2	—	—	—	2	—	—
Gooſe Quills, the Thouſand—	—	2	—	—	—	1	4
* *Graves, the* 100 *Weight*—	—	2	6	—	—	1	10
Gravers Tools. Vide Iron wrought.							
Gun-powder, the 100 Weight, cont. 112 ℔	2	—	—	—	2	—	—
Guts *vocat.* Ox-Guts, the Barrel—	1	—	—	—	1	—	—
H							
Haberdaſhery Wares *voc.* { Packthread, Incle, Tape, Fileting, Buttons of all Sorts, Hooks and Eyes, and all other Haberdaſhery, *Iriſh* making, not particularly rated, by the 100 Weight, cont. 112 ℔—	1	—	—	—	1	—	—

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	1/20
Hair *vec.* Harts-hair, the 100 Wt. cont. 112 lb	1	12	—	—	1	7	4
Horſe-hair, the 100 Wt. cont. 112 lb	6	—	—	—	6	—	—
* *Kids Hair, the* 100 *Weight*	—	12	—	—	—	7	4
Ox or Cow-hair, the 112 lb	2	—	—	—	2	—	—
Hair-cloth, the Piece	—	13	4	—	—	8	—
Harts-horn, the 100 Weight, cont. 112 lb	1	10	—	—	1	6	—
Hat-bands of Cruel, the Groce, cont. 12 Doz.	—	5	—	—	—	3	—
Hatmakers Strings. Vide Catlings.							
Hatchets the Dozen. Vide Iron Ware.							
Hats *vocat.* Beavers and Demy-Caſters, of *Iriſh* making, the Dozen	2	—	—	—	2	—	—
Felts, and all other Hats, the Dozen	—	10	—	—	—	6	—
made of Engliſh *or* Iriſh *Wool can be exported to* Great Britain *only. Vide Wool.*							
Hawk-hoods, the Dozen	—	2	6	—	—	1	10
Headings. Vide Staves.							
Hemp-ſeeds, the Quarter, cont. 8 Buſhels	2	—	—	—	2	—	—
Hemp-ſeed foreign Growth. Vide Flax-ſeeds.							
Hides tann'd or untann'd, the Hide, into *England*, or any other his Majeſty's Dominions	—	6	—	—	—	3	12
N. B. *Bond is always given for landing the Hides in* Great Britain, *for the Security of his Majeſty's Revenue.*							
into any foreign Part, the Hide	—	10	—	—	—	6	—
Hogs alive, the Piece	—	1	—	—	—	—	12
* *Hog's Lard, the* 100 *Weight*	—	18	—	—	—	10	16
Holſters, the Dozen Pair	—	10	—	—	—	6	—
Hooks and Eyes. Vide Haberdaſhery.							
Hoops for Barrels, the Thouſand	—	13	4	—	—	8	—
Hoops exported to any Part beyond Seas, other than Great Britain, *from and after the 1ſt of* November, 1703, *are to pay* per *Thouſand, over and above all Duties now payable for the ſame,* 2 Annæ, *cap.* 2.	—	—	—	—	5	—	—
N. B. *Bond is always given on Exportation of Hoops to* Great Britain, *for the Security of his Majeſty's Revenue.*							

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	½
Hops, the 100 Weight, cont. 112 lb	1	10	—	—	1	6	—
Horns *vocat.* blowing Horns, small, the Dozen	—	4	—	—	—	2	8
of Bucks, the 100	—	4	—	—	—	2	8
Goats-Horns, the 100 Weight, cont. 112 lb	—	10	—	—	—	6	—
Ink-Horns, the Dozen. Vide Haberdashery Wares.							
Horns for Lanthorns, the 1000 Leaves	1	—	—	—	1	—	—
Ox-Horns, the 1000	2	10	—	—	2	6	—
Powder-Horns, the Dozen	—	4	—	—	—	2	8
of Rams, the 1000	1	—	—	—	1	—	—
of Sheep, the 1000	—	3	4	—	—	2	—
Shoeing-Horns, the Dozen	—	—	8	—	—	—	8
Stags-Horns, the 100	1	12	—	—	1	7	4
Tips of Horns, the 1000	—	15	—	—	—	9	—
Horses *vocat.* Stone-Horses, Geldings or Nags, into *England* or *Scotland*, or any other *English* Plantation, the Piece	2	—	—	1	2	—	—
into foreign Parts, the Piece	20	—	—	1	—	—	—
Horse--- Collers, the 100, cont. 5 Score	2	—	—	—	2	—	—
Tails with Hair, the 100 Weight, cont. 5 Score	1	10	—	—	1	6	—
Houghs. Vide Iron.							

I

IRon wrought, *viz.* Axes, Adzes, Houghs, Armour, Bits, Knives, Locks, Fowling-pieces, Muskets, Pistols, Sciffers, Stirrups, and all Carpenters and Gravers Tools, Jack-work, Clock-work, and all Ironmongers Wares perfectly manufactured, the 100 Weight, containing 112 lb	—	10	—	—	—	6	—
Jack work. Vide Iron wrought.							
Jewels, Precious Stones, and Pearls, Free.							
Incle. Vide Haberdashery.							

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	½
Iron { the Tun	6	13	4	—	6	8	—
Iron { Ordnance, the 100 Wt. cont. 112 lb	1	—	—	—	1	—	—
Iron { old Iron, the Tun	6	13	4	—	6	8	—
Iron-mongers Wares perfectly manufactur'd, Vide Iron wrought.							
K							
* *Kelp, the Tun*	1	10	—	—	1	6	—
Kerſies. Vide Woollen.							
Knives. Vide Iron Wares.							
L							
Lace { of Gold and Silver, the Pound	1	16	—	—	1	9	12
Lace { of Velvet, the Pound. Vide Silk.							
Laths exported to any Part beyond Seas, other than Great Britain, *from and after the 1ſt of* November, 1703, *are to pay* per *Thouſand, over and above all Duties now payable for the ſame, 2 Annæ, cap. 2.*	—	—	—	—	5	—	—
N. B. *Bond is always given on Exportation of Laths to* Great Britain, *for the Security of his Majeſty's Revenue.*							
Lawns. Vide Cob-web Lawns.							
Lead { caſt and uncaſt, the Fodder, containing twenty Hundred Weight	20	—	—	1	—	—	—
Lead { Ore, the Tun	2	—	—	—	2	—	—
Lime, the Chalder	—	13	4	—	—	8	—
Linen, *viz.* { *Flaxen or Hempen Cloth made or manufactur'd within this Kingdom and exported, is diſcharg'd of all Duties, by 2 Annæ, cap. 4.*							
Linen, *viz.* { Shreds, the † Maund or Fat	2	—	—	—	2	—	—
Yarn. Vide Yarn.							
Linſeed { the Quarter, cont. 8 Buſhels	3	—	—	—	3	—	—
Linſeed { *Foreign. Vide Flax-ſeed.*							
Linſey-Woolſey. Vide Stuff.							
Liſts of Cloth { the 1000 Yards	1	10	—	—	1	6	—
Liſts of Cloth { *can be exported to* Great Britain *only. Vide Wool.*							

† 8 *hundred Weight.*

Outwards.	RATES			DUTY by NATIVES.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$
Litharge of Lead, the 100 Weight, cont. 112 ℔	—	4	—	—	—	2	8
Locks. Vide Iron wrought.							
Loom-work: the Yard *of Wool, can be exported to* Great Britain *only. Vide Wool.*	—	—	6	—	—	—	6
M							
Malt. Vide Corn.							
Mantles: of the beſt Sort, the Piece	—	6	8	—	—	4	—
Mantles: of the worſt Sort, the Piece	—	3	4	—	—	2	—
Mantles: *of Wool, can be exported to* Great Britain *only. Vide Wool.*							
Mantling: the Pack, containing 400 Yards, 6 Score to the 100	6	—	—	—	6	—	—
Mantling: of Freeze, the Yard *can be exported to* Great Britain *only. Vide Wool.*	—	—	3	—	—	—	3
Mortlings. Vide Wool.							
Muſkets. Vide Iron wrought.							
N							
Nails of all Sorts, the 100 Weight, cont. 112 ℔	—	5	—	—	—	3	—
Nuts, ſmall, the Barrel, containing 3 Buſhels	—	6	8	—	—	4	—
O							
Oat-meal, the Barrel	—	6	8	—	—	4	—
Oats. Vide Corn.							
Oker, yellow or red, the 100 Weight, cont. 112 ℔	1	—	—	—	1	—	—
* *Ore, called Copper-Ore, the Tun*	3	—	—	—	3	—	—
Oxen, Cows or Steers, the Head	1	—	—	—	1	—	—
Oyl, called Train-Oyl, made in *Ireland*, the Tun	10	—	—	—	10	—	—
Oyſters, the ſmall Barrel, in pickle	—	1	4	—	—	—	16

Outwards.	RATES *l.*	*s.*	*d.*	DUTY by NATIVES. *l.*	*s.*	*d.*	$\frac{2}{20}$
P							
Packthread. Vide Haberdaſhery.							
Parchment, the Roll	—	6	8	—	—	4	—
Paſteboards, the Groce, cont. 12 Dozen	—	12	—	—	—	7	4
Pearls. Vide Jewels.							
Peaſe. Vide Corn.							
Pewter. Vide Tyn.							
Piſtols. Vide Iron wrought.							
Plains. Vide Cottons.							
Plank. Vide Boards.							
Points of Leather, the ſmall Groce, cont. 12 Dozen	—	—	4	—	—	—	4
Pork, the Barrel	1	10	—	—	1	6	—
Precious Stones. Vide Jewels.							
Purles of Broad-Cloth { the Piece *can be exported to* Great Britain *only. Vide Wool.*	—	—	2	—	—	—	2
R							
Rape-Cakes, the 1000	—	10	—	—	—	6	—
Rape { *Oyl made in this Kingdom, and exported, from and after the 1ſt of* June, 1705, *is to pay* 4 s. per *Tun, and ſo* pro Rata. 2 Annæ, *cap.* 7. & 6 Annæ, *cap.* 12.	—	—	—	—	4	—	—
Rape { *Sced from and after the 1ſt of* June, 1705, *exported, is to pay* per *Quarter, cont.* 8 *Buſhels.* 2 Annæ, *cap.* 7. & 6 Annæ, *cap.* 1.	—	—	—	—	—	6	—
Rugs woven. { *Iriſh* Rugs, the Yard	—	—	4	—	—	—	4
Rugs woven. { *Iriſh* Rugs for Beds, the Rug	—	6	8	—	—	4	—
Rugs woven. { *of Wool, or mix'd with Wool, can be exported to* Great Britain *only. Vide Wool.*							
Ruſſeting for Painters, the 100 Weight, cont. 112 lb	—	5	—	—	—	3	—
Rye. Vide Corn.							

Sack-

Outwards.	RATES l.	s.	d.	DUTY by Natives. l.	s.	d.	½
S							
Sack-Cloth to make Sacks, the Bolt or Piece. Vide Linen.							
Saffron, the Pound	1	10	—	—	1	6	—
Sayes, Vide Wool.							
Sciſſers. Vide Iron wrought.							
Searges. Vide Wool.							
Shalloons, Vide Wool.							
Sheep, the Score, alive into *England*	2	10	—	—	2	6	—
N.B. *Live Sheep are prohibited to be exported by* 8 Eliz. *cap.* 3. *B. Vide* p. 112.							
Shoes: old, the hundred Dozen Pair	4	—	—	—	4	—	—
Shoes: all new Shoes, Boots and Slippers, the Pound Weight	—	—	6	—	—	—	6
Shot. Vide Lead.							
Shortlings. Vide Wool.							
Shreds and Pieces of Broad-Cloth: the Pound *can be exported to* Great Britain *only. Vide Wool.*	—	—	6	—	—	—	6
Skins *uncut.* Badger-ſkins, the Piece	—	1	—	—	—	—	12
Cat-ſkins, the 100	1	6	8	—	1	4	—
Calve-ſkins. Vide in C.							
Deer-ſkins, the Piece	—	5	—	—	—	3	—
Dog-ſkins, the Dozen	—	2	6	—	—	1	10
Fox-ſkins, the Piece	—	—	8	—	—	—	8
Goat-ſkins, the 100, cont. 6 Score	10	—	—	—	10	—	—
Hare-ſkins, the Piece	—	—	3	—	—	—	3
Kid-ſkins, dreſt or undreſt, the 100, cont. 6 Score	3	—	—	—	3	—	—
Lamb-ſkins dreſt or undreſt, the 100, cont. 6 Score	—	16	8	—	—	10	—
N. B. *Lamb-ſkins in the Wool can be exported to* Great Britain *only. Vide Wool.*							
Marteon-ſkins, the Piece	—	5	—	—	—	3	—
of Otter: raw, the Piece	—	1	—	—	—	—	12
of Otter: taw'd, the Piece	—	1	4	—	—	—	16
of Otter: Wombs, the Mantle	—	10	—	—	—	6	—

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	1/20
Skins *vocat.* of Rabets or Coneys: black, with Silver Hair, or without, the 100, cont. 120	1	6	8	—	1	4	—
Gray: season'd the 100, cont. 6 score	1	—	—	—	1	—	—
Gray: stag, the 100, cont. 6 score	—	10	—	—	—	6	—
Gray: taw'd, the 100, cont. 6 score	—	13	4	—	—	8	—
taw'd or dy'd into Colours, the 100, cont. 120	1	—	—	—	1	—	—
Sheep-skins tawed with the Wool on, the 100, cont. 6 Score	1	10	—	—	1	6	—
Can be exported to Great Britain *only. Vide Wool.*							
Pelts dreſt or undreſt, without the Wool, the 100, cont. 6 Score	1	—	—	—	1	—	—
Sheep-skins with the Wool, the 100, cont. 6 Score	20	—	—	1	—	—	—
Can be exported to Great Britain *only. Vide Wool.*							
Squirril-skins, the 1000	2	10	—	—	2	6	—
Stag-skins, the Piece	—	10	—	—	—	6	—
Swan skins, the Piece	—	2	6	—	—	1	10
Wolf-skins, the Piece	—	3	4	—	—	2	—
Wolf-skins, tawed, the Piece	—	6	—	—	—	3	12
Soap: hard, *Iriſh* making, the 100, cont. 112 lb	—	10	—	—	—	6	—
Soap: the Barrel	1	—	—	—	1	—	—
Starch, the 100 Weight, cont. 112 lb	—	13	4	—	—	8	—
Staves. Vide Boards.							
Steel, the 100 Weight, cont. 112 lb	1	—	—	—	1	—	—
Steers. Vide Oxen.							
Stirrops. Vide Iron wrought.							
Stockings: *Iriſh*, the Dozen	—	2	6	—	—	1	10
Stockings: Kerſey long, the Pair	—	1	—	—	—	—	12
Stockings: Kerſey short, the Dozen Pair	—	3	9	—	—	2	5
Stockings: Leather, the Dozen. Vide Garments.							
Stockings: Woollen for Children, the Dozen	—	1	8	—	—	1	—
Stockings: Woollen for Men, the Dozen	—	5	—	—	—	3	—
Stockings: Worſted for Children, the Dozen	—	3	4	—	—	2	—
Stockings: Worſted for Men, the Dozen	—	12	6	—	—	7	10
Stockings: lower Ends of Worſted Stockings, the Dozen	—	6	8	—	—	4	—
Stockings: *of Wool, can be exported to* Great Britain *only. Vide Wool.*							

Outwards.	RATES l.	s.	d.	DUTY by NATIVES. l.	s.	d.	½
Stone-ware. Vide Earthen-ware.							
Stuffs. Vide Wool.							
Sugar of all Sorts brought into this Kingdom, and after refin'd, and after made into Loaves, and exported by Way of Merchandize, the 100 Wt. cont. 112 ℔	—	10	—	—	—	6	—
T							
Tallow, the 100 Weight, cont. 112 ℔	1	10	—	—	1	6	—
Tape. Vide Haberdaſhery.							
Tapiſtry, or Darnix Hangings of what Sort ſoever made in *Ireland*, whereof any Part of Wool, the Pound Weight *Can be exported to* Great Britain *only. Vide Wool.*	—	—	6	—	—	—	6
Thrums: the 100 Pounds, cont. 5 Score — *Woollen, can be exported to* Great Britain *only. Vide Wool.*	—	6	8	—	—	4	—
Timber. Vide Boards.							
Tobacco-pipes, the ſmall Groce, cont. 12 Doz.	—	1	—	—	—	—	12
Tobacco-pipe-Clay is prohibited to be exported by 13 & 14 Car. 2. *cap.* 18. *B.* Vide Wool 7, 8, 9. *p.* 131, 132.							
* *Tongues, called Neats Tongues, the Dozen*	—	6	—	—	—	3	12
Tyles. Vide E.							
Tyn: unwrought, the 100 Wt. cont. 112 ℔	7	6	8	—	7	4	—
Tyn: wrought *vocat.* Pewter, the 100 Weight, cont. 112 ℔ —	5	—	—	—	5	—	—
V							
Vinegar of Wine, the Tun —	2	6	8	—	2	4	—
W							
Wadmol: the Yard — *can be exported to* Great Britain *only. Vide Wool.*	—	—	4	—	—	—	4
Wax: hard, the Pound —	—	2	—	—	—	1	4
Wax: *Iriſh*, the 100 Weight, cont. 112 ℔	4	—	—	—	4	—	—
Weld, the 100 Weight, cont. 112 ℔ —	1	5	—	—	1	3	—
Wheat. Vide Corn.							

Outwards.	RATES			DUTY by NATIVES.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$
Wine Lees, the But	1	—	—	—	1	—	—
Wool Woad ‡ *Iriſh*, the Tun	10	—	—	—	10	—	—
Wool Woad ‡ Nets, the 100, cont. 5 Score	—	10	—	—	—	6	—
Wool ‡ Iriſh, *exported into that Part of* Great Britain *called* England, *is diſcharg'd of all Duties, by* 3 Geo. 2. *cap.* 3.							
Wool ‡ *Spaniſh*, Free.							

‡ *The Stone of Wool, commonly called the great Stone, contains* 18 *Pound.*

N. B. *No* Wool, Woolfells, Shortlings, Mortlings, Wool-flocks, Bay *or* Woollen-Yarn, Cloth, Serge, Bays, Kerſeys, Says, Frizes, Druggets, Cloth-Serges, Shalloons, *or any other* Drapery, Stuffs *or* Woollen Manufactures *whatſoever, made up or mix'd with* Wool *or* Wool-flocks, *can be ſhipp'd off from any other Ports in* Ireland *than* Dublin, Waterford, Youghal, Kinſale, Drogheda *or* New-Roſs; *nor can be imported into any Part or Port beyond Seas, other than the following Ports in* Great Britain, *viz.* Biddeford, Barneſtaple, Minehead, Bridgewater, Briſtol, Milford-haven, Cheſter, *or* Liverpool: *In which Caſe Notice muſt firſt be given to the Commiſſioners of the Cuſtoms in* England, *or to the chief Cuſtomer or Collector in the Port where intended for, of the Quantity, Quality, Package, Marks, and Numbers of the Goods. Bond muſt be enter'd into, for his Majeſty's Uſe, in treble the Value of the Goods, for their due Importation; and Licence taken out under Hands and Seals of ſaid Commiſſioners, Cuſtomer, or Collector, where the Bond was given, which Licence they are to grant without any Fee or other Charge to the Perſon demanding the ſame. Licence muſt alſo be taken out from the* Lord Lieutenant *or other* chief Gover-

nour

Outwards.	RATES			DUTY by NATIVES.			
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{20}$
nour *of* Ireland *to export the same, for which Licence, a Fee, at the Rate of* 4 d. per Stone, *is paid. Bond muſt alſo be given in* Ireland, *by two ſufficient Inhabitants for landing the Goods in* England, *purſuant to the Licences; which laſt Bonds are vacated by the Return of proper Certificates from the diſcharging Officers in* England. Vide Wool *per Tot.* p. 130 *to* 139.							
Woollen Cloth: broad Woollen Cloth, or old Drapery, the Piece, cont. 36 Yards And ſo proportionally for greater or leſſer Quantities——	3	6	8	—	3	4	—
Woollen Cloth: Kerſies, Serges, Says, and other Sorts of Stuffs, or new Draperies made in *Ireland*, the Piece——	—	15	—	—	—	9	—
Woollen-Yarn. Vide Yarn.							
Y							
Yarn vocat. *Bay-Yarn or Woollen Yarn exported into that Part of* Great Britain *called* England, *is diſcharged of all Duties, by* 3 Geo. 2. *cap.* 3. § *ult.* Vide Wool.	—	—	—	—	—	—	—
For every Pack of Linen-Yarn, call'd *Iriſh* Yarn, cont. 400 Pound Weight, at 6 Score to the 100——	20	—	—	1	—	—	—
And beſides for every Pound of unſtatuteable Linen-Yarn, (i. e.) *not reel'd and made up as directed,* 2 Annæ, *Seſſ.* 2. *cap.* 4. Vide Linen-Yarn 1, 2, *in the* Abridgment, *p.* 75. ——	—	—	—	—	—	—	10
Goods Inwards or Outwards not rated, to pay 5 *l. per Cent. (according to their Value on the Oath of the Merchant.)*							

A DISTINCT

VIEW

OF THE

DUTIES

Which Compose the

BODY of the REVENUE

OF

IRELAND,

According to their several

DENOMINATIONS.

WHEREIN

The NATURE and EXTENT of each is fully Explained; with the Method of computing and collecting the same.

A DISTINCT

VIEW

OF THE

DUTIES

This Couple is

Bony of the Kwanus

OF

IRELAND,

Standing in the Court

DENOMINATIONS.

WHEREIN

The Nature and Extent of each is fully
[illegible] with the Method of ascertaining
and executing the same.

Advertiſement.

IN Order to render the Practice of the Revenue more eaſy to the Apprehenſion, the ſeveral diſtinct Duties payable to his Majeſty, are ſeparately conſidered in the following View, their Nature and Application being very Different, tho' chargeable on the ſame Species of Goods. Care has been taken to make theſe Inſtructions as plain as poſſible, and to include all the uſeful Part of this Knowledge within the Limits of a few Pages.

The Manner of putting the Duties together, and making a total Charge, is taught in the latter Part of this Work, under the Method of making Entries.

The Authorities on which the following Directions are founded, are refer'd to by Notes at the Bottom of each Page. Where more Refferences than one are connected by a ſingle Brace, the Acts refer'd to contain ſome material Difference, the ſeveral Continuations of Temporary Laws not being inſerted, where nothing new has been enacted.

THE

THE REVENUE OF *IRELAND*

Ariſes from the following general Heads, *Viz.*

- Import, and Export Duties
  - Cuſtom
    - Inwards,
    - Outwards,
  - Exciſe, *called* Import-Exciſe,
  - Additional Duties,
  - Prizage,
  - Light-Money,
  - Seizures, *&c.*
- * Inland Duties
  - Exciſe, *called* Inland Exciſe,
  - Licences
    - Beer and Ale,
    - Wine,
    - Strong-Waters,
  - Hearth-Money,
  - Crown, Compoſition, and Quit-Rents,
  - New Duty on
    - Coaches, Berlins, Chaiſes, *&c.*
    - Plate
    - Cards and Dice

    made in *Ireland*.

Under which are comprehended the ſeveral particular Branches, which compoſe the Body of the Revenue of *Ireland*.

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* There are other Inland Duties belonging to the Crown, ſuch as *Firſt-Fruits*, *Twentieth-Parts*, &c. which, as they come not under Cognizance of the Commiſſioners, are not here taken Notice of. Neither does it appear neceſſary to incert any thing concerning *forfeited Eſtates*, tho' under Regulation of the Commiſſioners, being a tedious Affair, in which few Perſons are concerned.

CHAP.

CHAP. I.

Of Cuſtom Inwards.

* CUSTOM INWARDS.

IS a Duty payable in ready Money on all Goods and Merchandizes imported, except thoſe enumerated in Page 347, and conſiſts of two diſtinct Parts, *viz.*

1. TONNAGE.
2. POUNDAGE.

Tonnage.

(a) 1. TONNAGE is a Duty on Wines, and certain enumerated Oyles: and as the Act of Cuſtoms preſcribes an (b) Allowance of 10 *per Cent.* for Leakage, on all Wines Imported, out of the Monies received for the Subſidy, provided ſuch Wines have not been fill'd up on Board, The following Table ſets forth the Cuſtom payable in each Caſe.

Wines 10 *per Cent.* for Leakage.

* This Duty is granted to his Majeſty, his Heirs and Succeſſors for ever, from and after the 1ſt of *December*, 1661. *For the better guarding and defending the Seas againſt all Perſons intending, or that may intend the Diſturbance of the Intercourſe of the Trade of this Realm; for better defraying the neceſſary Expences thereof; and for Increaſe and Augmentation of his Majeſty's Revenue.* By Stat. 15. Hen. 7. Our Sovereign Lord the King, and his Heirs, ſhall have, perceive, and levy of every 20 Shillings worth of all manner Merchandizes and Wares, brought into, or carried out of this Kingdom for Sale, Twelve-pence: Wine and Oyl only excepted. And that no Perſon ſhall bring any manner Merchandizes or Wares into this Land, break any Bulk, bring any Wares out of any Ship, or carry any Wares or Merchandizes over Seas out of this Land, or Ship, or put the ſame into any Boat or Ship, till they be enter'd in the Cuſtomers Book, on Pain of forfeiture of ſaid Wares ſo not enter'd, half to the King, and the other half to the Spier and Finder of the ſame. The *Act of Cuſtoms* was made for Regulating the Prices of Goods Imported and Exported, by fixing certain Rates or ſuppoſed Values, according to which this Duty is to be levied. Some of theſe Rates are vaſtly under, and others conſiderably over the real Value; Commodities of common Uſe, ſuch as Corn, *&c.* being low, and things tending to Luxury, ſuch as Silk Manufactures, Spirits, *&c.* being very high. The moſt material Difference between this and the former Act, conſiſts in Impoſing a double Duty on Goods imported by Aliens, and charging One Third Additional Cuſtom on Goods imported from any part beyond Sea other than *Great-Britain*; the firſt to lay a Burthen upon the Trade of Foreigners, in order to keep it in our own Hands, and the other to encourage a mutual Intercourſe of Commerce, between Subjects of the ſame Crown, and eſtabliſh a Friendſhip upon the ſure Baſis of Intereſt. I do not find whether any Duty was paid for Oyl before the *Act of Cuſtoms*, but certain Impoſts were payable for Wines Imported, as appears by 11 *Eliz.* cap. 11, & 28. *Eliz.* cap. 4. Prizage is a diſtinct Duty from the Tonnage impoſed by the Act of Cuſtoms, and is by § 3. particularly excepted.

(a) A. C. § 3.

(b) *Ib.* Rule 7. *vid.* Wines, 8. p. 128.

Denomi-

Denominations.		Full			Unfilled		
		l.	*s.*	*d.*	*l*	*s.*	*d*
WINES. Custom or Tonnage to be paid down at Importation (c) Prizage Wines Excepted.	For every Ton of Wine of the Growth of *France*, or any of the Dominions of the *French* King, or Crown of *France*, by natural born Subjects	3	10	—	3	3	—
	By Strangers and Aliens	4	13	4	4	4	—
	For every Butt or Pipe of *Muscadine*, *Malmsies*, *Cutes*, *Tents*, *Alicants*, *Bastard Sacks*, *Canaries*, *Mallagoes*, and all other Wines, of the *Levant*, *Spain*, *Portugal*, or any of the Islands or Dominions to them, or any of them belonging, or elsewhere, by natural born Subjects	2	10	—	2	5	—
	By Strangers and Aliens	3	6	8	3	—	—
	For every Awme containing forty two Gallons of *Rhenish* Wine, of the Growth of *Germany*. By natural born Subjects	—	15	—	—	13	6
	By Strangers and Aliens	1	—	—	—	18	—

N. B. Wines Imported in Bottles pay as full.

Prizage Wines pay for Custom by Prescription, viz.

	l.	*s.*	*d.*
When One Tun is due	00	15	00
When Two Tuns are due	01	10	00

Which Custom is paid (in lieu of all other Duties whatsoever) by the Merchant-Importer, over and above the Prizage, or Composition for Prizage, and not by the Persons to whom Prizage is due.

(d) All Wines of the Growth of *France* or *Germany*, of the Growth of *Spain*, the Islands of the *Canaries*, or *Portugal*, *Madeiras*, or *Western* Islands, Imported in any other than Ships of the built of, or belonging to *Great-Britain*, *Ireland*, or the *Plan-* Aliens Custom on Wines.

(c) *Ibid.* § 3.

(d) A. N. § 9. *vid.* Wines, 1. pa. 46.

tations,

tations, whereof the Maſter, and at leaſt three fourths of the Mariners are Subjects, ſhall be deem'd Aliens Goods, and pay Strangers Duties accordingly, both to the Crown, and the Town or Port where Imported into, tho' the ſame do belong to Subjects.

Wines from *Great-Britain.*

(·) But Wines coming from *Great-Britain*, are to pay Subſidy or Cuſtom as in the following Tables, being the Nett Subſidy of Tonnage and Poundage, and additional Duty, which ought to be repaid in *Great-Britain* on Exportation. *

The Certificates or Cocquets which come with the Wines, will ſhew whether the additional Duties were paid, or ſecured, in *Great-Britain* at Importation; according to which Circumſtances, Duty is to be paid. When no Cocquet is produced, or when the Cocquet does not ſpecify whether the Duties were paid down or ſecured, in each Caſe, the Duty is to be taken as if ſecured, being the higheſt Rate.

Where a Ship has only touched at ſome Port in *Great-Britain*, without landing her Wines, ſuch Wines pay Cuſtom or Subſidy as if Imported directly from the Place of their Growth, *&c.* Notwithſtanding that other Goods may have been landed out of the Ship in ſuch Port. The ſame Rule is to be obſerved in the like Caſe of all other kinds of Merchandizes.

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* This has Reference to ſuch Repayments only, as were made in *England*, 14 & 15 *Car.* II. when the Act of Cuſtoms paſſed in *Ireland.*

(c) A. C. § 35. *vid.* Goods, 11 pa. 46.

WINES from *Great Britain*.

If the additional Duty was secured in *Great Britain* at Importation, the Repayments were as follow, *viz.*		LONDON. per Tun.				Out-Ports. per Tun.			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
French	Fill'd up	6	10	—	—	5	—	—	—
	Unfill'd	5	14	4	16	4	8	—	—
Spaniſh and *Portugal*	Fill'd up	7	10	—	—	6	—	—	—
	Unfill'd	6	12	—	—	5	5	7	4
Rheniſh	Fill'd up	8	—	—	—	8	—	—	—
	Unfill'd	7	—	9	12	7	—	9	12

If the additional Duty was paid down in *Great Britain* at Importation, the Repayments were as follow, *viz.*									
French	Fill'd up	6	5	6	—	4	15	6	—
	Unfill'd	5	10	5	6	4	4	—	10
Spaniſh and *Portugal*	Fill'd up	7	4	—	—	5	14	—	—
	Unfill'd	6	6	8	14	5	—	3	16
Rheniſh	Fill'd up	7	15	6	—	7	15	6	—
	Unfill'd	6	16	10	1	6	16	10	1

(f) TONNAGE on OILS *

For every Tun, cont. 252 Gallons of		by natural born Subjects per Tun.			by Strangers and Aliens per Tun.			
		l.	*s.*	*d.*	*l.*	*s.*	*d.*	
	Rape and Linſeed Oils	1	10	—	1	17	6	Oils.
	Sevil, Majorca, Minorca, Apuglia, Provence, or *Portugal* Oil	2	12	—	3	5	—	
	Sallet Oil	3	3	—	3	18	9	
	Train Oil of *Greenland*	—	8	—	—	10	—	
	Train Oil of *Newfoundland*	—	6	—	—	7	6	

* *Vide* Olive Oils, *p.* 348, for Alien's Cuſtom.

(f) A. C. § 3.

Double Aliens Custom on Oil.

(h) OIL or Blubber, made of any Kind of Fish whatsoever, not caught in Vessels truly and properly belonging to *English* Subjects, as Proprietors and right Owners thereof, and the Oil and Blubber aforesaid (which shall be accounted and pay as Oil) not made by *English* Subjects, shall pay double Aliens Custom, which is

		l.	*s.*	*d.*	
For Train Oil of	*Greenland*	00	12	00	*per* Tun.
	Newfoundland	00	09	00	

For as single Aliens Custom is charged by the Act at the Rate of $\frac{1}{4}$ more than the Subsidy of the same Oils when imported by Subjects, so the Practice is to compute double Aliens Custom at $\frac{1}{2}$ more than is payable by Natives.

(i) Seal Oil of *Russia*, imported in Ships to *Great Britain* or *Ireland* belonging, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are *English*, is not chargeable with Alien's Custom.

The Net Duties on Wines, in all Cases, are calculated in the Tables from p. 437 *to* 445. Vide *the Explanation in* p. 446.

The Net Duties on Oils are inserted in the Table, p. 453. Vide *the Explanation*, *p.* 454.

Re-payment of Tonnage.

(k) OILS exported { by Subjects in 12 Months / by Strangers in 9 Months } draw back a Moiety, or one Half of the Subsidy or Custom paid for the same at Importation.

(l) WINES exported have no Re-payment in Custom.

Poundage.

2. POUNDAGE is a Duty payable on all Goods and Merchandizes imported except Wines, and such Oils as pay Custom by Way of Tonnage, and these following, *viz.*

(h) A. N. §. 5. *vid.* Fish 1. *p.* 43.
(i) *Ibid.* § 16. *vid.* Oils 2. *p.* 91.
(k) A. C. Rule 4. } *vid.* Drawbacks, 1. *p.* 29.
(l) *Ibid.* }

Foreign

CUSTOM INWARDS. POUNDAGE.

(m) Foreign POT-ASHES or WOOD-ASHES
(n) All White and Brown LINNEN-CLOTH, made and manufactured in *Great-Britain*
(m) All Holland FLAX-SEEDS, or Flax-Seed or Hemp-Seed of *Ruſſia* or *Muſcovy*
All BULLION, whether in Coin, Barrs or Plates. *Vid.* Book of Rates, *verbo* Plates
WOOL TREES } of all Sorts, (*per* Book of Rates, which ſee)
(m) LOOMS

} Which are diſcharged from the Payment of all Duties whatſoever.

And theſe Goods which pay a Nett Duty by Way of Cuſtom without any Diſcount whatſoever, *viz.*

	Nett Duty.		
	l.	*s.*	*d.*
(o) BARK, *per* Barrel	—	—	01
(o) HEADINGS for Casks, BARREL-STAVES, or other STAVES for making Casks *per* Thouſand, at 6 Score to the 100	—	—	06
(o) HOOPS for making Casks, and LATHS, *per* thouſand as before	—	—	01
(o) IRON unwrought, *per* Ton	—	05	—
(p) ROCK SALT, *per* Ton	—	01	—

(q) It is to be Levied and Collected at the Rate of Twelve-pence *Engliſh* Money of the Value of every Twenty Shillings of all Goods and Merchandizes, according to the ſeveral and particular Rates and Values of the ſame, are they are particularly rated and valued in the Book of Rates (r); and in Caſe of Importation of Goods not mentioned therein, the Subſidy of Cuſtom is to be collected and levyed, according to the true Value and Price of ſuch Goods, to be affirmed upon the Oath of the Merchant, in Preſence of the Cuſtomer, Collector, Comptroller, and Surveyor, or any two of them.

How to be rated.

Unrated Goods.

(m) 4 *Annæ*, cap. 4. § 11. *vid. Flaxſeeds*, 1. pa. 42, *Looms*, 1. pa. 76, *Pot-Aſhes*, 1. pa. 102.
(n) 4 *Geo.* 1. cap. 6. § 5. *vid.* Linen, 7. pa. 73.
(o) 2 *Annæ*, cap. 2. § 3. *vid. Iron*, pa. 63.
(p) 8 *Annæ*, cap. 2. § 4. & 5. *vid. Salt*, 2 pa. 109.
(q) A. C. § 2. *vid.* Goods, 8. pa. 46.
(r) *Ibid.* § 30. *vid. Ibid.* 9. pa. 46.

Plantation Goods from *Great-Britain.*

(s) All Commodities of the Growth or Manufacture of any of the *Britiſh Plantations*, firſt Imported into and landed in *Great-Britain*, and after Exported from thence into *Ireland*, are to pay but one half of ſaid Subſidy. *N. B.* The Cocquets coming with the Goods from *Great-Britain*, will ſhew whether they be of the Growth or Manufacture of the *Plantations*.

One Third from a Foreign Part.

(s) Foreign Commodities Imported by Subjects from any part beyond Seas, other than *Great-Britain*, ſhall pay One Third more in Subſidy of Poundage.

Goods from the Plantations.

Goods Imported directly from the *Britiſh Plantations*, pay the full Cuſtom as rated, but are Exempted from the Payment of One Third more.

Aliens Cuſtom.

(s) All Commodities or Merchandizes Imported by Strangers or Aliens, pay double the ſaid Subſidy, excluſive of the One Third.

(t) The following Enumerated Goods, * Imported in any Ships, other than ſuch as are of the built of, or belonging to *Great-Britain*, *Ireland*, or the *Plantations*, and whereof the Maſter, and at leaſt three fourths of the Mariners are Subjects, ſhall be deem'd Aliens Goods, and pay Duty accordingly, both to the Crown, and the Town or Port into which they are Imported, *viz.*

ALL GOODS of the Growth, Production, or Manufacture of *Muſcovy* or *Ruſſia*.	OLIVE Oyle,
AQUA VITÆ,	PITCH,
BOARDS,	POT-ASHES,
BRANDY,	PRUNES,
CORN and GRAIN of all ſorts,	RAISINS,
FIGGS,	ROZEN,
FLAX,	SALT,
HEMP,	SUGAR,
MASTS,	TARR,
	TIMBER,

CURRANTS, TURKEY COMMODITIES, } Pay the ſame, when Imported in Ships not *Britiſh*-built and navigated as aforeſaid.

* Wines, *vid*, pa. 343. for Aliens Cuſtom.

(s) *A.C.* § 35. *vid*, Goods, 10, 12, & 13. pa. 46, & 47.

(t) A. N. § 9, *vid*. Wines, 1. pa. 127.

FISH

(v) FISH Dried or Salted, or any Whale-Fins or Whale-Bones not Caught in *British* or *Irish* Veſſels, and Cured by *British* or *Irish*—— } ſhall pay double Aliens Cuſtom or three Times the ſaid Subſidy. Double Alien's Cuſtom.

(w) Out of the aforeſaid Groſs Subſidy of Poundage, there is to be allowed in all Caſes, a Diſcount of 5 *per Cent.* Five per Cent.

The Method of computing ſaid Subſidy of Poundage or Cuſtom Inwards, is illuſtrated in the following Examples, *viz.* Methods of Computation.

EXAMPLE I.

50 *Laſt of Pitch ſmall Band at* 12 *Barrels each Laſt, Imported from* Great-Britain. Goods from *Great-Britain.*

	l.	*s.*	*d.*
Pitch ſmall Band, the laſt containing 12 Barrels, is rated at 2 *l.* for Cuſtom in the Book of Rates, at which Rate, the Value of 50 Laſt amounts to——	100	00	00
The Groſs Subſidy, being 5 *per Cent.* of the Rate, amounts to——	005	00	00
(v) The Diſcount of 5 *per Cent.* of the Groſs Subſidy, to be deducted, amounts to ——	000	05	00
The Remainder being the Nett Subſidy to be paid, amounts to——	004	15	00

EXAMPLE II.

50 *Laſt of Pitch ſmall Band* Britiſh Plantation per *Cocquet, Imported from* Great-Britain. Plantation Goods from *Great-Britain.*

	l.	*s.*	*d.*
(x) Half the former Rate is——	50	00	00
Groſs Subſidy at 5 *per Cent.* of the Value ——	02	10	00
Allowance at 5 *per Cent.* of the Subſidy ——	00	02	06
The Nett Duty to be paid ——	02	07	06

(v) A. N. § 5. *vid.* Fiſh, 1. pa. 43.
(w) A. C. Rule, 8. *vid.* Goods, 14. pa. 47.
(x) Ibid. § 35. *vid.* Ibid. 10. pa. 46.

EXAMPLE

EXAMPLE III.

50 *Laſt of Pitch ſmall Band, Imported from* Norway *in a* Britiſh *Veſſel.*

		l.	*s.*	*d.*
Goods from a Foreign Place.	The amount of the Rate at 2 *l. per* Laſt	100	00	00
	Groſs Subſidy at 5 *l. per Cent.*	005	00	00
	(y) One third Part more in Subſidy as coming from a foreign Place	001	13	04
	Total Groſs Subſidy	006	13	04
	Allowance or Diſcount at 5 *l. per Cent.*	000	06	08
	The Nett Subſidy to be paid	006	06	08

EXAMPLE IV.

50 *Laſt of Pitch ſmall Band Imported in a foreign Ship, or a Ship not duly navigated.*

		l.	*s.*	*d.*
Aliens Duty.	The amount of the Rate	100	00	00
	Groſs Subſidy at 5 *l. per Cent.*	005	00	00
	Allowance or Diſcount at 5 *l. per Cent.*	000	05	00
	Nett Subſidy	004	15	00
	(z) Nett Subſidy repeated as being deem'd Aliens Goods	004	15	00
	Total Subſidy to be paid	009	10	00

After the Method of this Example, is Aliens Cuſtom in all Caſes computed.

EXAMPLE V.

10 *Hundred Weight of Whalebone not Caught and cured by* Britiſh.

(y) A. C. § 35. *vid.* Goods, 12. pa. 47.

(z) A. N. § 9. *vid.* Wines, 1. pa. 127.

Whalebone

Custom Inwards.	Poundage.		
	l.	*s.*	*d.*
Whalebone is rated in the Book of Rates at 10 *s.* *per* 100 Weight for Custom, which for Ten 100 Weight amounts to	005	00	00
Gross Subsidy at 5 *per Cent.*	000	05	00
Subsidy repeated, or Aliens Duty which is	000	05	00
(a a) Aliens Duty repeated	000	05	00
double Aliens Custom			
Total Gross Subsidy	000	15	00
Allowance or Discount at 5 *l. per Cent.*	000	00	09
The Nett Subsidy to be paid	000	14	03

The foregoing Examples take in all Varieties of Cases in the Computation of Poundage or Custom Inwards.

Goods from *Guernsey*, *Jersey*, or *Isleman*.

N. B. Foreign Goods Imported from the Islands of *Guernsey* or *Jersey*, pay One Third more in Custom, as from foreign Parts; but Goods of the Product or Manufacture of those Islands, pay as from *Great-Britain*. The Native Commodities of the Isleman coming thence, pay also as from *Great-Britain*; (b b) but all Importation of foreign Goods from thence is prohibited.

Abatements for Damage.

Any Goods, except Wines and Tobacco, being damaged by Salt Water or otherwise, (c c) an Abatement is to be made of the Subsidy, in proportion to the Damage received, which is to be ascertained by the Oath of two indifferent Merchants.

Wines and Tobacco.

Wines and Tobacco can have no such Abatement, but if so corrupt as to be unmerchantable, such (d d) Tobacco shall be publickly Burnt, and discharged from the Payment of any Duty; and such (e e) Wines shall be staved and spilled, in the Presence of an Officer or Officers appointed for that purpose, and the Duties thereof repaid. For the Allowance or Compensation for Freight and Charges, *vid.* Wines, 11, and 13. pa. 129.

Repayments on Exportation.

All Sugars and other foreign Goods and Merchandizes, which have been duely Entred, and Custom paid for the same Inwards; being again Exported by Subjects in 12 Months, or Strangers in 9 Months; such Merchant Exporter is Intituled to a Drawback or Repayment of the (f f) one Moiety of the Custom or Poundage paid for the same at Importation, except the following Goods, which can have no Repayment in Custom, *viz.*

(a a) *A. N.* § 5. *vid.* Fish, 1. pa. 43.

(b b) 12 Geo. 1. cap. 28. § 22. B. *vid. Isle of Man*, 1. pa. 63.

(c c) A. C. Rule, 11. *vid.* Abatement, 1. pa. 3.

(d d) *Ibid.* Rule, 6. *vid.* Tobacco, 3. pa. 123.

(e e) 12 Geo. 1. cap. 2. § 10. *vid.* Wines 10. pa. 128.

(f f) A. C. Rule, 4. *vid.* Drawbacks, 1. pa. 29.

Goods that have no Repayment in Cuſtom.

(g g) FOREIGN GOODS Exported to the *Iſleman*.
(h h) CALLICOE.
(i i) GROCERY WARES of all Sorts.
(i i) HABERDASHERY
(h h) HOLLAND.
(h h) LINNEN } Foreign whatſoever.
(h h) SAIL CLOATH }
(i i) WINES
(i i) WROUGHT SILKS.
(i i) TOBACCO.

(g g) 12 Geo. 1. cap. 28. § 21. B. *vid. Iſle of Man*, 3. pa. 63.
(h h) 6 Geo. 1. cap. 7. § 6. *vid.* Callicoe, 2. pa. 14.
(i i) A. C. Rule, 4. *vid.* Drawbacks, 1. pa. 29.

CHAP. II.

Of Import Exciſe.

Import Exciſe.

* THAT Branch of EXCISE or NEW IMPOST commonly called IMPORT-EXCISE is a Duty of POUNDAGE payable on all Sorts of Goods, Wares, and Merchandizes whatſoever Imported, except

Goods exempted from Exciſe.

THOSE Goods enumerated in page 347, which pay no Duty.
(a) AMMUNITION.
(a) ARMS.
(c) BARK.
(b) CABLES tarr'd or untarr'd.
(a) CORN.
(b) DRAPERY called { Old Drapery / New Drapery } coming from *Great-Britain*.
(b) HEMPSEED.
(·) HOOPS.
(b) HORSES, MARES, GELDINGS, or NAGGS.
(a) JEWELS.
(·) INDICO.
(b) INDICO DUST.
(c) IRON ORE, and CINDERS.
(c) LATHS.
(b) LINSEED.
(b) OAKHAM.
(b) ORANGES and LEMONS.
(d) ROCK SALT.
(b) STONES called { Dog-Stones. / Mill-Stones. }
( ) VICTUALS.
(e) PRIZAGE WINES.

* Granted for ever, from the 25th of *December*, 1661. *for and towards the conſtant pay of the Army, and for defraying other publick Charges, in the Defence and Preſervation of this Realm.* This Duty was intirely new, and tho' payable on Goods Imported, yet from its Nature and original Inſtitution, may not improperly be called an *Inland Duty*; and is the more conſiderable, as it is the Plan and Foundation of all Additional Duties ſince granted on any foreign Commodities.

(a) A. E. § 7. *vid.* Goods, 20. pa. 48.
(b) *per* Book of Rates.
(c) 2 *Annæ*, cap. 2. § 3. *vid.* Iron, pa. 63.
(d) 8 *Annæ*, cap. 2. § 4. *vid.* Salt, 2. pa. 109.
(e) By Preſcription.

And

IMPORT-EXCISE.

And these following Goods, which pay a Nett Duty by Way of Excise without any Discount, *viz.*

		Nett Duty:		
		l.	*s.*	*d.*
(f)	Barrel-Staves, or other Staves for making Casks *per* 1000, at 6 score to the 100—	00	00	06
	Headings for Casks *per* 1000 as before—	00	00	06
	Iron unwrought *per* Ton—	00	05	00

When and by whom payable.

It is payable by (g) Shopkeepers, Retailers, or Persons imploying the Commodities of their Importation for their own Use and Consumption, upon Importing, and before landing their Goods, and before they shall be suffered to receive or carry them away from the Custom-House. But a (h) Merchant-Importer who keeps neither Shop, nor Retails or Consumes the Commodities of his own Importation, is intituled to receive his Goods, upon Entring into sufficient Obligation for double their Value, with Condition, that he shall not deliver any of the said Goods to any of the Buyers thereof, or to any Shopkeeper or Retailer whatsoever, till such Time as the Excise thereof is duly paid by such Buyer, Shopkeeper or Retailer, (i) from whom it then becomes due.

Wholesale Merchants.

Hence arises that material Distinction in the Excise Laws of this Kingdom, between a Wholesale Merchant and a Retailer; the former having a Right to receive his Goods on Security, without Payment of any Excise; and the latter being obliged to pay it wholly down, before he can receive any part of his Goods, either from the Custom-House, or the Hands of the Merchant who Imported the same *.

Retailers.

Import-Account.

For the more regular collecting of this Duty, and for better accounting with the Merchants Importers whose Goods are not

* Another material Distinction arises from the Nature of this Duty: for as no Repayment is mentioned in the *Act of Excise*, so this Duty being once due, can never be repaid. And as Wholesale-Merchants may discharge their Import-Bonds by exporting their Goods before Sale, so they are intituled to withdraw the Money which they deposited in lieu of their Bond. But Retailers are not intituled to any Drawback, either by the Act it self, or any the most favourable Construction of it.

(f) 2 *Annæ*, cap. 2. § 3. *vid.* Iron, pa. 63.

(g) A. E. § 8, & 23, *vid.* Excise, 5, & 6, pa. 35.

(h) *Ibid.* § 19, & 20. *vid.* Excise, 7, & 8. pa. 35.

(i) *Ibid.* § 21. *vid.* Excise, 9. pa. 35.

liable to Excise 'till the Sale thereof, the *Act of Excise* directs (k), that an Account be kept with every such Merchant, by the Name of an IMPORT-ACCOUNT; to be charged on the Debtor side, with the several Species of Goods Imported by him, and discharged by the following Articles, *viz.*

Articles of Discharge.

(k) 1. Such of said Goods as have been sold since their Importation, and the Excise paid by the Buyer thereof. *N. B.* (l) A Barter, Truck or Exchange of Goods is to be deem'd a Sale, and Excise to be paid for the same.

(m) 2. Such as are sent by Land-Carriage into the Country, in which Case Excise for the same becomes due, and is to be paid by the Merchant upon ballancing his Import-Account, (l) which must be done once in three Months or oftner.

(k) 3. Such as are sent † Coastways by Cocquet or Transire.

(k) Such as are Exported into foreign Parts.

This IMPORT-ACCOUNT has been ‖ by Agreement, discontinued, and at present every Importer pays down his Excise at Importation; with this difference, that all Merchants capable of such Account, have an Allowance or Discount out of the Excise, of

10 per Cent. 10 *per Cent.* on all Wines and Tobaccos, and

6 per Cent. 6 *per Cent.* on all other Goods ‡. But Retailers and Consumptioners pay down their Excise without any Deduction, as the Law directs.

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† It is to be observed, that Goods sent Coastways by Cocquet or Transire from one Port to another, are (in the Sense of the Excise-Law) a new Importation in the Place where last Landed. It is indeed provided, that the Person shipping them Coastways, shall not be discharged of his Import Account, till proper Certificates be returned of their being duly enter'd, and all requisites performed, in the Port where sent to; but then the Person to whom consigned in the last Port, has a right (if a Wholesale-Merchant) to receive them on entring into Bond for the Excise, and has the same Benefit, as if imported directly from beyond Seas; and they may in the same manner be sent to as many different Ports as there is Occasion, and Repayment may be granted. But in the Case of Goods sent by Land-Carriage it is quite contrary, for the Act says expressly that Excise shall be paid down for them, therefore no Repayment is in such Case due by Law.

‖ The first Agreement that I have seen, is dated 21st *October*, 1679, none being then included, but such as obliged themselves to adhere to it for one whole Year, commencing 29th *September*, 1679, but being found of equal Benefit to the Crown and Subject, it became general, and is so continued at this Day.

‡ Coals, Slates, Coaches, and Chariots, have always been deem'd Retailers Goods, and excluded from the Benefit of 6 *per Cent.*

(k) A.E. § 57, & 59. *vid.* Excise, 11, & 13. pa. 36, & 37.

(l) *Ibid.* § 22. *vid.* Excise, 10. pa. 36.

(m) *Ibid.* § 58. *vid.* Excise, 12. pa. 36.

This

IMPORT-EXCISE.

(n) This Duty is to be levyed and collected according to the several Rates and Values of the Goods, as they are particularly rated in the *Act of Excise*, (§ *which Rates are incerted in the second Column of the preceding Book of Rates,*) *viz.* of the Value of every twenty Shillings of said Rates, Twelve-pence; and so in Proportion for a greater or lesser Quantity. Import-Excise, how to be collected.

(o) Goods not specified in the Excise Rates, pay according as such Goods are rated in the *Act of Customs*; and if omitted and not specified there, shall pay according as such Goods shall be rated and valued by the Sub-Commissioner, Collector, and Searcher for Excise in the Port or Place where the same shall happen to be Imported, *viz.* Twelve-pence for the value of every 20 Shillings, and so in Proportion for a greater or lesser Quantity. Goods not rated how to be valued.

(p) But as all Druggs are to pay two Shillings of the Value of every 20 Shillings; so where Druggs are unrated, their Value in Custom, on the Oath of the Importer, is always doubled in Excise, and the Duty thence calculated at the Rate of 5 *l. per Cent.* or 12 *d. per Pound.* Druggs.

(p) And as all sorts of Cordage, is to pay no more than 6 *d.* of the Value of every 20 Shillings; it seems, by a parity of Reason, that any sort of Cordage unrated, ought only to pay in Proportion to half the Value in Excise. Cordage.

The Method of computing this Duty is illustrated in the following Examples, *viz.* Methods of Computation.

EXAMPLE I.

10,000 *Suttle Pounds of Tobacco* British *Plantation.*

Under the Head of Tobacco in the Book of Rates, Tobacco of the *English* Plantations is rated, in the Excise Column, at 1 *s.* 8 *d. per* Pound, at which Rate the Value amounts to—	833	06	08
(q) The Duty to be paid down by a Retailer at 5 *l. per Cent.*—	041	13	04
(r) But to Wholesale-Merchants (who may, if they please, Bond the said Duty) an Allowance is given out of the same of 10 *l. per Cent.* on paying it down at Importation, which amounts to—	004	03	04
Excise to be paid down by a Wholesale-Merchant	037	10	00

§ The difference between the original Rates, and these is set forth in the Advertisement preceeding the Book of Rates.

(n) A.E. § 6. *vid.* Goods, 18. pa. 48.
(o) *Ibid.* § 7. *vid.* Goods, 20. pa. 48.
(p) *Ibid.* § 4, & 5. *vid.* Goods, 18. pa. 48.
(q) *Ibid.* § 8, & 23. *vid.* Excise, 5, & 6. pa. 35.
(r) *Per* Agreement as above.

EXAMPLE II.

300 *Ounces of Gold Twiſt.*

	l.	*s.*	*d.*
The Amount of the Rate at 6 *s.* 8 *d. per* Ounce as in the Book of Rates	100	00	00
(q) Exciſe at 5 *l. per Cent.* to be paid down by a Retailer	005	00	00
(r) If entred by a Wholeſale-Merchant an Allowance of 6 *l. per Cent.* is given which amounts to	000	06	00
Exciſe to be paid down by a Wholeſale-Merchant	004	14	00

EXAMPLE III.

A Parcel of unrated Druggs, valued on the Oath of the Importer, at 20 *l.* 16 *s.* 8 *d.*

		l.	*s.*	*d.*
Druggs.	(s) The Cuſtom Rate being doubled, as before directed, amounts to	041	13	04
	Exciſe to be paid down by a Retailer	002	01	08
	Allowance at 6 *l. per Cent.* if Imported by a Wholeſale-Merchant	000	02	06
	Exciſe to be paid down by a Wholeſale-Merchant	001	19	02

And according to the Method of theſe Examples, is Exciſe in all Caſes to be computed, except on (t) Wines, which if not fill'd up on Board, have an Allowance of 10 *l. per Cent.* for Leakage as in Cuſtom, and is thus calculated.

(q) A.E. § 8, & 23. *vid.* Exciſe, 5, & 6. pa. 35.
(r) *Per* Agreement as above.
(s) A. E. § 4. *vid.* Goods, 18. pa. 48.
(t) A. C. Rule, 7. *vid.* Wines, 8. pa. 128.

EXAMPLE IV.

One Tun of Spaniſh *Wine, unfill'd.* *

	l.	*s.*	*d.*	
Spaniſh Wine is valued *per* Ton in the Exciſe Rates, at	200	00	00	Wines.
Groſs Subſidy at 5 *l. per Cent.*	010	00	00	
(u) 10 *per Cent.* as in Cuſtom, allowed for Leakage	001	00	00	
Nett Subſidy to be paid down by a Retailer	009	00	00	
(x) 10 *per Cent.* for prompt Payment to be allowed a Wholeſale-Merchant	000	18	00	
Nett Subſidy to be paid down by a Wholeſale-Merchant	008	02	00	

(u) Goods damaged are to be viewed by Sworn Officers upon landing, and before houſing of the ſame, and upon Report made by them, an Abatement is to be made in the Exciſe, not exceeding the Allowance given for the ſame Cauſe in Cuſtom, according to which it is at all Times to be regulated. † Abatements

The *Act of Exciſe* makes no mention of any Repayment of this Duty, but as Goods Imported by a Wholeſale-Merchant, if again Exported before Sale, are not liable to Exciſe; ſo this Duty is, in ſuch Caſe, wholly repaid, deducting the Allowance given the Merchant at Importation; his Money being, in that Caſe, conſidered as a Depoſite in Lieu of his Import-Bond, and therefore withdrawn on Exportation, according to the Nature and Intent of the Act; but Retailers are not intituled to any ſuch Repayment. Repayments

* By *A. E.* All Wines of the Growth of *Spain*, or Dominions thereof, are rated at 200 *l. per* Tun, and all *French*, *Rheniſh*, and other Wines whatſoever, at 140 *l. per* Tun, and their Exciſe (as being a Poundage Duty) ought to be computed as in this Example: But for avoiding many Inconveniences in Computation ariſing from the different Allowances or Diſcounts of 6 and 10 *per Cent.* it is always figured, and appears on the Entries in the Form of a Tonnage Duty, Particular Tables of which are incerted at the latter End of this Book.

† Corrupt Wines are to be ſtaved, and damaged Tobacco burnt, *vid.* pa. 351.

(u) A. E. § 31. *vid.* Abatement, 2. pa. 3, & 4.

(x) *Per* Agreement, as above.

Except,

Except,

(y) CALLICOE,
HOLLAND,
LINNEN } Foreign whatsoever
SAIL-CLOATH }
(z) TOBACCO, or other Foreign Goods whatsoever Exported to the *Isleman*

} Which can have no Drawback or Repayment on Exportation.

(y) 6 Geo. 1. cap. 7. § 6. *vid.* Callicoes, 2. pa. 14.

(z) 12 Geo. 1. cap. 28. § 21. *B. vid. Isle of Man*, 3. pa. 63.

CHAP. III.

Of Additional Duties.

ADDITIONAL DUTIES.

ARE such temporary Taxes, as have been granted and continued, from Time to Time, on certain Goods, either as a farther Aid and Supply to the Crown, and as such are accounted for in the same Manner as the Customs, Excise and other hereditary Revenues of the Crown; or such as are appropriated to particular Uses, and of which separate Accounts are to be kept by the Collectors and other Officers, concerned in the Accounts of the Revenue.

1. Addi-

Additional Duties.

1. *Additional Duties * granted to the Crown.*

	Duty. l.	s.	d.
(a) Brandy, Strong Waters, and Spirits perfectly made, and Spirits made and distilled of Wine, not above Proof, *per* Gallon	00	00	08
(a) Brandy or Spirits above Proof, *per* Gallon	00	05	00
(b) Molosses the hundred Pounds	01	00	00
(a) Muslin (white) the Yard	00	00	06
Muslins painted or stained are to pay *per* Yard 1 *s.* 6 *d.* to be applied to the Use of the Linen-Manufactures, *vid. Linen-Duties*, pa. 362.			
(a) Tobacco, the Pound	00	00	3½
(b) Treacle the hundred Pounds	01	00	00
(a) Silks und Stuffs of China, Persia, or the East-Indies the Yard	00	01	06
(a) † Wines the Ton	04	00	00

Which Duties are to be (c) paid over and above the Custom and Excise, and (d) collected and levied according to the Act of Excise, and new Impost, *viz.* may be Bonded by Wholesale-Merchants, or if (as the present Practice is) such Merchants will pay down the same in ready Money, (e) a Discount is allowed of 10 *l. per Cent.* on Wines and Tobacco, and 6 *l. per Cent.* out of the other Duties. But Retailers or Consumptioners are to pay down without any Allowance, pursuant to the *Act of Excise*. How to be collected. 10 per Cent. 6 per Cent.

The following Examples will illustrate the Method of computing these Duties.

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* All additional Duties are granted to, and collected by Authority of the Crown; but these I call so in particular, to distinguish them from such as are applicable to particular Uses.

† Prizage Wines are not charged with this Duty.

(a) 1 Geo. 2. cap. 4. § 1. continued to 25 *December*, 1737, by 9 Geo. 2 cap. 1. § 2.

(b) 1 Geo. 2. cap. 4. § 5. continued to 25 *December*, 1737, by 9 Geo. 2. cap. 1. § 6.

(c) 1 Geo. 2. cap. 4. § 2. 9 Geo. 2. cap. 1. § 3.

(d) 1 Geo. 2. cap. 4. § 7. 9 Geo. 2. cap. 1. § 8.

(e) *Per* Agreement as above.

Example

ADDITIONAL DUTIES.

EXAMPLE I.

One hundred Gallons of Spirits perfectly made single.

	l.	*s.*	*d.*
(f) 100 Gallons at 8 *d. per Gallon*, being the Groſs Subſidy to be paid down by a Retailer, amounts to	03	06	08
(g) If Entred by a Wholeſale-Merchant, his Allowance of 6 *l. per Cent.* amounts to	00	04	00
Nett Additional Duty to be paid down by a Wholeſale-Merchant	03	02	08

After the Method of this Example is the Duty to be charged on *Moleſſes, Muſlin, Treacle, Eaſt-India* Goods, and *Spirits above Proof.*

EXAMPLE II.

10,000 *Pounds of Tobacco.*

	l.	*s.*	*d.*
Groſs Subſidy to be paid down by a Retailer amounts, at 3 *d.* $\frac{1}{2}$ *per* Pound, to the Sum of	145	16	08
Allowance or Diſcount at 10 *l. per Cent.* to a Wholeſale-Merchant for prompt Payment	014	11	08
Nett Additional Duty to be paid down by a Wholeſale-Merchant	131	05	00

(f) Purſuant to the *Act of Exciſe.*

(g) According to Agreement as above.

EXAMPLE

ADDITIONAL DUTIES.

EXAMPLE III.

One Tun of Wine Unfilled.

	l.	*s.*	*d.*	$\frac{1}{20}$
Groſs Subſidy of one Ton of Wine	04	00	00	00
10 *per Cent.* to be allowed for Leakage	00	08	00	00
Nett Additional Duty to be paid down by a Retailer	03	12	00	00
Allowance of 10 *per Cent.* to a Wholeſale-Merchant for prompt Payment	00	07	02	08
Nett Additional Duty to be paid down by a Wholeſale Merchant	03	04	09	12

An Abatement of this Duty may be granted as in Exciſe, in proportion to any Damage the Goods may have received; but Wines and Tobacco being corrupt and unmerchantable are to be deſtroyed, *vid.* pa. 351. Abatement.

([h]) Theſe Duties are wholly repaid on Exportation, as in the Caſe of Exciſe. But Wines, Strong Waters, Spirits perfectly made, and Spirits made and diſtilled of Wine, and Brandy or Spirits above Proof, unleſs Exported by Subjects in 18 Months, or Strangers within 12 Months, can have no ſuch Repayment. Repayment.

(h) 9 Geo. 2. cap. 1. § 3. *vid.* Spirits, 3. pa. 121.

The Additional Duty of 8 *d. per* Gallon, on all Spirits Imported, was firſt granted by 1 *Geo.* I. cap. 3. and commenced the laſt Day of *January*, 1715.

By 4 *Geo.* I. cap. 2. a farther additional Duty of 12 *d. per* Gallon, was laid on all Brandy or Spirits above Proof, commencing 1 *November*, 1717. and by 12 *Geo.* I. cap. 1. a farther Duty of 3 *s.* 4 *d. per* Gallon, commencing 25 *Decemb.* 1725: which ſeveral Duties are collected into one Sum of 5 *s. per* Gallon, by 1 *Geo.* II. cap. 4. and ſo continued.

The Additional Duty on Moloſſes was firſt granted by 2 *Annæ*, cap. 4. and commenced the 7 *Novemb.* 1703.

By 7 *Will.* III. cap. 16. a Duty of 6 *d. per* Ell, was granted on all Muſlin, but by 2 *Annæ*, cap. 4. the Duty of 6 *d. per* Yard, was impoſed, commencing the 7 *Novemb.* 1703, and ſo continued.

By 7 *Will.* III. cap. 16. An Additional Duty was granted of 1 *d.* halfpenny *per* Pound on all Tobacco, which by 9 *Will.* III. cap. 29. was raiſed to 2 *d.* halfpenny, and by 10 *Will.* III. cap. 4. was advanced to 3 *d.* halfpenny, as at preſent, and commenced the 24 *December*, 1698.

The Additional Duty on Treacle was firſt granted by 6 *Geo.* 1. cap. 4. and commenced 1 *November*, 1719.

The Additional Duty on *Eaſt-India* Goods, was firſt granted by 6 *Annæ*, cap. 1. and commenced the 29 *September*, 1707.

By 7 *Will.* III. cap. 16. An Additional Duty of 3 *l. per* Ton, was granted on all Wines, except of the Growth of *Spain*, or Dominions thereof: But by 1 *Geo.* I. cap. 3. an Additional Duty of 4 *l. per* Ton, as at preſent, was granted on all Wines Imported, and commenced the laſt Day of *January*, 1715.

Linen Duties

2. ADDITIONAL DUTIES appropriated to the Encouragement and Support of the Hempen and Flaxen Manufactures.

	l.	*s.*	*d.*
([a]) COFFEE, CHOCOLATE, and COCOA-NUTTS, *per* Pound Weight	00	00	03
([b]) ALL white, Painted and Stained CALLICOES and Painted and Stained Muſlins, *per* Yard	00	01	06
([b]) ANY ſort of LINEN-CLOTH, not of the Growth or Manufacture of GREAT-BRITAIN, *per* Yard	00	00	06
([a]) TEA, *per* Pound Weight	00	01	00

how to be collected,

Which Duties are to be ([c]) paid over and above the Cuſtom and Exciſe, and ([d]) levyed according to the *Act of Exciſe* and *New-Impoſt*.

6 per Cent. Abatement and Repayment.

An Allowance of 6 *per Cent.* is given to Wholeſale-Merchants for prompt Payment as in Exciſe, and the like Abatements on Account of Damage, and Repayments on Exportation are granted, except Foreign *Linens*, *Callicoes*, and *ſtained Muſlins*, which are excluded from the Benefit of any Drawback or Repayment on Exportation.

How computed.

The Method of Calculation is exactly the ſame with that of the Additional Duty on Spirits in pa. 360. which ſee.

To be ſeparately accounted for, and how applied.

([f]) A ſeparate and diſtinct Account of theſe Duties is to be kept by the proper Officers, and the Collectors are to pay the ſame to the Vice-Treaſurer or his Deputy, who ſhall give a ſeparate Receipt accordingly, and ([g]) ſhall pay all Money ariſing thereby, to the Truſtees of the Linen Manufacture, to be by them applied to encourage and ſupport the ſaid Manufactures, and the Trade thereof in this Kingdom, and to no other Uſe.

3. ADDI-

(a) 1 Geo. 2. cap. 4. § 1. continued by 9 Geo. 2. cap. 1. § 2. to 25 *December* 1737.

(b) 8 Annæ, cap. 2. § 2. 9 Annæ, cap. 3. § 4. 1 Geo. 2. cap. 11. § 18. continued by 7 Geo. 2. cap. 10. § 5. to 25 *December*, 1744, and thence to the End of the next enſuing Seſſion of Parliament.

(c) 9 Annæ, cap. 3. § 4. 7 Geo. 2. cap. 10.

(d) 9 Annæ, cap. 3. § 5. 7 Geo. 2. cap. 10. 9 Geo. 2. cap. 1. § 7.

(e) 6 Geo. 1. cap. 7. § 6. *vid.* Callicoes, 2. pa. 14.

(f) 9 Geo. 2. cap. 2. § ult. *vid.* Loan-Duties, 6. pa. 76.

(g) 9 Annæ, cap. 3. § 7. 7 Geo. 2. cap. 10.

By 7 *Will.* III. cap. 16. an additional Duty was granted to the Crown, of 6 *d. per* Ell, on Muſlins, Callicoes, and all Sorts of Linen, except *Scotch*, which by

by that Act was charged with 6 *d. per* Yard. By 2 *Annæ*, cap. 4. Muſlin and Linen were charged with 6 *d. per* Yard; and Callicoe of all Sorts with 1 *s.* 6 *d. per* Yard. By 8 *Annæ, cap.* 2. The additional Duties on Linen and Callicoe were appropriated to the Encouragement of the Linen Manufactures in this Kingdom, and by 9 *Annæ, cap.* 3. were directed to be paid to the Truſtees appointed by that Act, to be by them applied for that Uſe and no other. By 3 & 4 *Annæ, cap.* 8. *B.* Liberty was given to Natives of *Great Britain* or *Ireland* to export white or brown Linen-Cloth of the Manufacture of *Ireland* to any *Engliſh* Plantations for the Space of 11 Years, which by 1 *Geo.* 1. *cap.* 26. *B.* was continued 1 Year longer; and by 3 *Geo.* 1. *cap.* 21. *B.* is farther continued during ſuch Time as white and brown Linen-Cloth of the Manufacture of *Great-Britain* ſhall be imported Duty free into *Ireland*. In return for which Privilege, the additional Duty of 6 *d. per* Yard was taken of all *Scotch* Linen by 2 *Geo.* 1. *cap.* 13. and white and brown Linen-Cloth of the Manufacture of *Great Britain* was diſcharged from the Payment of all Duties whatſoever at Importation, during ſaid Liberty of exporting white and brown *Iriſh* Linen-Cloth to the *Engliſh* Plantations, by 4 *Geo.* 1. *cap.* 6.

The additional Duty on Tea, Coffee, Chocolate, and Cocoa Nuts, was firſt granted and applied to the Uſe and Encouragement of the Linen Manufactures in this Kingdom, by 6 *Geo.* 1. *cap.* 4. and commenced the Firſt of *September*, 1719.

LOAN-DUTIES.

3. ADDITIONAL DUTIES appropriated to the Payment of a Loan of 300,000 *l.* with Intereſt thereof at 5 *l. per Cent. per Annum.* Loan-Duties.

	l.	*s.*	*d.*
* All Sorts of WINES of the Growth of *Portugal, per* Tun	01	13	00
* All other Sorts of WINES, *per* Tun	03	00	00
All Manufactures made of SILK, except the Manufactures of GREAT BRITAIN, CHINA, PERSIA, or the EAST-INDIES, *per* Pound Weight (a)	00	02	06
HOPS, *per* Pound Weight	00	00	00 ½
All Sorts of VINEGAR *per* Tun	01	00	00
All CHINA, EARTHEN, JAPANED, or LAQUERED WARE, as valued or rated for Cuſtom by the Book of Rates	05 *per Cent.*		

* Prizage Wines are not charged with this Duty.

(a) 5 Geo. 2. cap. 2. § 10. continu'd to 25 *December*, 1737, by 9 Geo. 2. cap. 2.

Loan-Duties.

How to be collected. These Duties are to be (b) paid over and above the Cuſtom and Exciſe, and the former additional Duties in *p.* 359, (c) and to be raiſed, collected, and anſwered, according to the Act of Exciſe and new Impoſt, *&c.* with like Remedy of Appeal. The Allowance given to wholeſale Merchants for prompt Payment, is 10 *l. per Cent.* on Wines, and 6 *l. per Cent.* on the other Goods, purſuant to the Practice in Caſes of Exciſe.

10 *l.* per Cent. 6 *l.* per Cent.

How to be computed. The Calculation of this Duty on Wines is exactly the ſame, *mutatis mutandis*, with that in *p.* 361, and the reſt are computed as the Duty on Spirits in *p.* 360.

China Ware, *&c.* There ſeems to be ſome Difficulty in aſcertaining the Duty on *China*, Earthen, Japaned, or Lacquer'd Ware, but may eaſily be underſtood from the following Examples, *viz.*

Methods of Calculation.

Example I.

5,000 *Gally-Pots.*

	l.	*s.*	*d.*
Pots *vocat.* Gally-Pots, are valued for Cuſtom in the Book of Rates at 2 *l. per* Hundred, containing 5 Score, which for 5,000 amounts to	100	00	00
Additional Duty at 5 *l. per Cent.* payable at Importation by a Retailer, *&c.*	005	00	00
Allowance or Diſcount at 6 *l. per Cent.* to a Whole-ſale Merchant for prompt Payment	000	06	00
Nett Duty to be pay'd down by a Whole-ſale-Merchant	004	14	00

Example II.

	l.	*s.*	*d.*
A Parcel of Earthen-Ware unrated, valued on Oath for Cuſtom at	08	06	08
Additional Duty at 5 *l. per Cent.* of the Value, to be paid down by a Retailer	00	08	04
Allowance of 6 *l. per Cent.* for prompt Payment to a Wholeſale-Merchant	00	00	06
Net Additional Duty to be paid down by a Wholeſale Merchant	00	07	10

(b) 5 Geo. 2. cap. 2. § 10. 9 Geo. 2. cap. 2. § 4. *vid.* Loan-Duties 1. p. 75.

(c) 5 Geo. 2. cap. 2. § 12. 9 Geo. 2. cap. 2. § 6. *vid. ibid.* 3. p. 76.

Abatement for Damage is made, and (d) Repayment on Exportation is granted as in Cases of Excise, provided the Goods be exported by Natives within 18 Months, or Strangers within 12 Months after Importation thereof. Abatement and Repayment.

(e) There is likewise a Tax of 4 *s. per* Pound on all Salaries, Profits of Employments, Fees, or Pensions belonging to any Persons who shall not live and actually reside in this Kingdom for and during the Space of 6 Calendar Months, at least, in each Year, which is applicable to the same Purpose. The Method of collecting and accounting for this Tax, see in the Act at large. 4 *s. per* Pound on Salaries &c. of Absentees.

(f) A separate Account of these Duties is to be kept by the proper Officers, &c. and separate Receipts given by the Vice-Treasurer, or his Deputy, for all Money receiv'd for the same. Separate Account to be kept.

(d) 5 Geo. 2. cap. 2. § 11. 9 Geo. 2. cap. 2. § 5. *vid.* Loan-Duties 2. p. 75.

(e) 5 Geo. 2. cap. 2. § 13 & 14. 9 Geo. 2. cap. 2. § 7 & 9. *vid. ibid.* 4, 5. p. 76.

(f) 5 Geo. 2. cap. 2. 9 Geo. 2. cap. 2. § *ult. vid. ibid.* 6. p. 76.

By 3 *Geo.* 2. cap. 2. a farther Additional Duty of 13 *s. per* Tun on Wines of the Growth of *Portugal*, and 2 *l. per* Tun on all other Sorts of Wine, together with the present Duty of 2 *s.* 6 *d. per* Pound Weight on Silk Manufacture not made in *Great Britain*, *China*, *Persia*, or the *East-Indies*, and a farther Duty of 4 *d. per* Gallon on all foreign Spirits (which last is since expired) was granted for the Payment of 200,000 *l.* with Interest thereof at 6 *l. per Cent.* By 5 Geo. 2. cap. 2. the Duty on Wines of the Growth of *Portugal* was raised to 1 *l.* 13 *s. per* Tun, and all other Wines to 3 *l. per* Tun, which, with the other Duties above, were appropriated to the Payment of a Loan of 300,000 *l.* with Interest at 5 *l. per Cent. per Annum*.

4. ADDITIONAL DUTIES appropriated to the Encouragement of Tillage, &c. Tillage Duties.

	l.	*s.*	*d.*
(a) For every Pack of Cards imported	00	01	00
(a) For every Pair of Dice imported	00	05	00
(b) To be levyed according to the Laws of Excise, and such Cards and Dice to be stamped.			
(c) For every Ounce Troy of Gold or Silver Plate imported, and so proportionably for a greater or lesser Quantity; to be paid down in ready Money by the Importer thereof, under the Penalties mentioned in Act of Excise, &c.	00	00	06

(a) 3 Geo. 2. cap. 3. § 16.
(b) *Ibid.* § 17.
(c) *Ibid.* § 32.

(b) To

(d) To be paid over and above all other Duties now payable for the ſame, and granted for 21 Years, commencing the 25th of *March*, 1730.

N. B. 1. Gold or Silver Plate exported at any Time out of this Kingdom, and again imported, is liable to the Duty of 6 *d. per* Ounce, unleſs the ſame has been paid before, either at the making, or ſome former Importation thereof.

2. No Plate can be exempted from this, or any other Duty on Account of being old, except it be broke in Pieces, and imported as Bullion.

(d) 3 Geo. 2. cap. 3. § 19 & 32.

CHAP. IV.

Of Prizage and Butlerage.

Prizage. PRIZAGE is an antient Duty payable to the Crown of *England* by Preſcription, and ſignifies a certain Quantity of Wine taken for his Majeſty's Uſe out of every Ship importing the ſame.

It was antiently unlimited, the *Quantum* being taken *ad arbitrium* by the King's Butler and Lieutenants; and accordingly has been variouſly collected at different Times and Places. But by 25 *Ed.* 3. *cap.* 21. *B.* it is ordained that the Steward of the King's Houſe and Treaſurer of the Wardrobe ſhall ſend to all Ports where Prizage is to be taken, and aſcertain the Number or Quantity which the Butler ſhall take in each Port.

By whom to be aſcertained.

And no greater Quantity to be taken.

By the 43 *Ed.* 3. *cap.* 3. *B.* it is ordained, that the King's Butler, nor any of his Lieutenant's ſhall * buy, ingroſs, or take, by Colour of their Office, more Wines for the Houſe and Expence of the King, *&c.* than they have in Commandment, on Pain of Impriſonment of their Bodies, and to be ranſomed at the King's Will, and that as much as they take by Virtue of ſaid Warrant ſhall be taken in ten Days, and (that done) the Merchants to be at Liberty to ſell the Remainder of their Wines, *&c.*

The Penalty.

* This relates to an antient Uſage in *England* of paying the Merchant 20 *s.* for every Tun of Prizage Wines as a Compenſation for Freight, but there is no ſuch Practice here.

The

PRIZAGE.

The present Settlement of Prizage in *Ireland* is as follows, *viz.*

When the Quantity of Wines, imported in any one Ship, amounts to nine Tuns, and under eighteen Tuns, single Prizage, or one Tun is taken. Single Prizage.

When such Quantity amounts to, or exceeds eighteen Tuns, double Prizage, or two Tuns are taken. Double Prizage.

When such Quantity is under nine Tuns, no Prizage is due: nor can any more than two Tuns be taken out of any one Ship in the same Voyage.

It is either taken in Kind, according to its original Institution, or a certain Sum paid in Lieu thereof by the Importer. If in kind, * half the Quantity is taken by the proper Officers from before the Mast, and the other half from behind the Mast. When not taken in Kind, the following Rates are settled by Agreement to be paid in Lieu thereof, and are received and accounted for by the Collector of the Port where such Prizage becomes due, in like Manner as any other Duties due to the Crown. Prizage, how to be taken.

RATES settled by Agreement to be paid in Lieu of Prizage. By Composition.

		l.
French Wine	for single Prizage	30
	for double Prizage	45
Malago Wines and Sherries	for single Prizage	40
	for double Prizage	60
Canary	for single Prizage	50
	for double Prizage	75

Prizage Wines taken in Kind are set up to publick Sale by Inch of Candle, and the Produce thereof paid to the Collector, and accounted for as before. In Kind.

There is also a Custom of 15 *s. per* Tun payable on prizage Wines by Prescription, *vide* p. 343. Custom of Prizage.

BUTLERAGE is an antient Duty payable to the Crown of *England* by *Charta Mercatoria*, without Limitation, upon all Wines imported by Strangers, and is 2 *s. per* Tun without Discount, but does not extend to *Ireland*. Butlerage.

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* In the Case of *Kenicot* and *Bogan*, *Hill.* 8 *Jac.* B. R. it was resolved by the whole Court, that the King is not obliged to take his Duty in this Form; For where two Tuns are due by Law, he may take which two Tuns he pleases. It was likewise resolved, that if a Merchant import Wines, suppose 20 Tuns, though he unlade only one Tun, yet if Bulk be once broken, the King is intituled to his whole Prizage, or 2 Tun. *Vide* Ylverton, *Fol.* 198. The whole Case is very curious, and worth the Reading.

There

PRIZAGE.

There is no (a) Abatement or Repayment whatever on Account of † Prizage or Butlerage.

† By the Nature of this Duty, which tho' compounded for, is always supposed to be taken in Kind, and no Restitution is, or can be due.

(a) 12 Geo. 1. cap. 2. § 11. *vid.* Wines 12, *p.* 129.

CHAP. V.

Of Light-Money.

Light-Money.

* LIGHT-MONEY

Payable on Foreign Ships.

IS a Duty on all Foreign Ships trading to or from *Ireland*, and is due by Prescription, towards the Maintainance of his Majesty's Light-houses in this Kingdom.

At 4 *d. per* Tun in each Voyage.

It is payable at the Rate of 4 *d.* for every Tun of the Burthen of such Ships, and becomes immediately due upon their Arrival in any Port of *Ireland*. No more than 4 *d. per* Tun is taken for any one Voyage, tho' several Ports may be touch'd at in the Course of it. The Payment will appear from the Receipt or Certificate of the Collector receiving the Light-money, which is given to prevent any Disputes that may possibly arise about it, on their putting into any other Harbour in the Kingdom during the same Voyage.

It is collected according to the Returns of the Surveyors, who measure the Ships, and compute the Tonnage according to this

RULE.

How to compute the Tonnage of a Merchant-Ship.

Multiply the Length of the Keel *(taken within board, so much as she treads on the Ground)* by the Breadth at the Midship-beam, *(taken within Board from Plank to Plank)* and the Product by the Depth of the Hold, and divide this last Product by 94, and the Quotient will be the Burthen of the Ship in Tuns.

* *Edy-stone* and *Skerries* Light-money are both payable in *Ireland*, by particular Acts of Parliament, which you will find abridged under their respective Titles, *p.* 30, 31, 117, 118, 119, & 120. But as they are no Part of his Majesty's Revenue, they do not come within the Compass of my Intention here.

Or

Or take half the Breadth at the Midſhip Beam for the Depth, and work as before. *Vide* 6 Geo. 1. *cap.* 21. § 33. *B.*

But in Kings Ships where Allowance is to given for Ordnance, Maſts, Sails, Cables, or Anchors; divide the laſt Product by 100, and the Quotient is the Ships Burthen.

For a more exact Gauge of ſuch Ships, the Meaſurement ought to be taken in Feet and decimal Parts of a Foot. But as the Feet on moſt Rules are divided into Inches, and not decimally, the following is a Table of Decimals of the neareſt Value to any Number of Inches under a Foot. I ſay, *of the neareſt Value*, becauſe none but the Decimals annexed to 3, 6, and 9 Inches are exactly true, the reſt are either deficient or redundant.

The TABLE.

Inches.	Decimals.
1	,0834
2	,1666
3	,25
4	,3334
5	,4166
6	,5
7	,5834
8	,6666
9	,75
10	,8334
11	,9166

The vulgar Method is not only in general more conciſe, but in moſt Caſes more true; performing by Diviſion, what the other performs by Multiplication; and as it may be uſeful in many other Caſes, where Meaſurement is taken in Inches, have ſubjoined the following Table of Diviſors, by which any Number of Feet being divided, the Quotient will give the true Product, as if multiplied in any other Manner by ſuch Number of Inches.

Inches.	Diviſors.
1	12
2	6
3	4
4	3
5	4 & 6
6	2
7	4 & 3
8	3 & 3
9	2 & 4
10	3 & 2
11	3 & 3 & 4

N. B. Where more Diviſors than one are ſet down, divide the Number of Feet by each, and the Sum of the Quotients will give the Product.

EXAMPLE.

What is the Product of 1654 Feet by 8 Inches.

Decimally.	By the vulgar Method.
1654	1654 Feet.
,6666	8 Inches.
9924	$\frac{1}{3}$ — 551 $\frac{1}{3}$
9924	$\frac{1}{3}$ — 551 $\frac{1}{3}$
9924	
9924	Exact — 1102 $\frac{2}{3}$ Product in Feet.

1102,5564 Product in Feet—deficient.

Dimentions of the St. *Joseph* of *Bilboa*.
George del Cottaro, Master.

	Feet.	Inches.	Tuns.
Length of the Keel	50	00	64
Breadth at the Midship-Beam	15	06	
Depth of the Hold	07	09	

Decimally.	By the vulgar Method.
50	50
15.5	15 $\frac{1}{2}$
775.0	550
7.75	25
38.75	775
542.5	7 $\frac{3}{4}$
5425.	5425
Tuns.	387 $\frac{1}{2}$
94)6006.25(63.9 nearly.	193 $\frac{3}{4}$
564	Tuns.
366	94)6006 $\frac{1}{4}$(63 $\frac{8}{9}$ nearly.
282	564
84	366
	282
	84

CHAP.

CHAP. VI.

Of Custom Outwards.

Custom Outwards *

Custom Outwards.

IS a Duty of Poundage on all native Commodities or Manufactures to be carried out of this Kingdom, Except

These Articles, which pay no Duty on Exportation, *viz.*

(a) Corn *voc.*
- Malt — Bear — Barley — at 10 *s.*
- Rye — at 9 *s.*
- Wheat — at 14 *s.*

or under *per* Quarter, cont. 8 Bushels, exported in *British* or *Irish* built Shipping, whereof the Master, and at least, $\frac{2}{3}$ of the Mariners are Subjects.

Goods excepted.

(b) Fustians of *Irish* making of all Sorts.
(b) Garments or wearing Apparel of all Sorts.
(b) Jewells, Precious-Stones, and Pearles.
(c) Irish Linen Cloth.
(d) Wool, Woolen and Bay-Yarn, exported to *England*.

(e) It is to be levyed and collected at the Rate of 12 *d.* *English* Money of the Value of every 20 *s.* of all Goods and Merchandizes exported, according as such Goods are particularly rated and valued in the Rates Outwards. (f) And if the Goods to be exported are not mentioned therein, the Subsidy of Custom is to be collected according to the true Value and Price thereof, to be ascertained by the Oath of the Merchant in Presence of the Customer, Collector, Comptroller and Surveyor, or any two of them.

Custom by Natives.

(g) Aliens exporting the native Commodities or Manufactures of this Kingdom shall pay double said Subsidy, or 2 *s.* *per* Pound.

By Aliens.

(h) It is to be paid before shipping the Goods, on Pain of forfeiting such Goods or their Value.

When payable.

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* Granted for ever, from and after the First of *December*, 1661, *vid.* the Note on *Custom Inwards*, in *p.* 342.

(a) 6 Annæ, cap. 18, § 2. *vid.* Corn 2. *p.* 25.
(b) *Per* Book of Rates.
(c) 2 Annæ. cap. 4. § 5. *vid.* Linen 1. *p.* 72.
(d) 3 Geo. 2. cap. 3. § ult. *vid.* Wool 37. *p.* 139.
(e) A. C. § 2. *vid.* Goods 8. *p.* 46.
(f) *Ibid.* § 30. *vid. Ibid.* 9. *p.* 46.
(g) *Ibid.* § 3. *vid.* Aliens 5. *p.* 6. *Ibid.* § 35. *vid.* Goods 13. *p.* 47.
(h) *Ibid.* §. 12. *vid.* Customs 2, *p.* 26. A. E. § 10 & 17. *vid.* Goods 28 & 29. *p.* 50.

Custom Outwards.

Foreign Goods exported.

(i) Foreign Goods may be ſhipp'd off without Payment of any Subſidy Outwards, upon due Proof that the ſame were duly entred and the Duty thereof paid Inwards: Unleſs ſuch Goods have been altered in their Property by Manufacture or otherwiſe ſince their Importation, in which Caſe they are ſubject to Duty.

Empty Syder-Hogſheads, and other empty Caſks, Caſes, *&c.* formerly imported, pay Cuſtom Outwards *ad Valorem*, becauſe no Duty is charged Inwards for any Outward Bulk or Package, *&c.* except Glass-Bottles, in which Syder, Beer, Water, *&c.* have been imported, and which are intituled to a Repayment.

N. B. There is no Allowance or Diſcount whatſoever out of this Duty.

Method of computing.

Example.

200 *Barrels of Beef to be exported.*

	l.	*s.*	*d.*
Beef is rated in the Rates Outwards at 1 *l. per* Barrel, which amounts to	200	00	00
By a Native. Cuſtom at 5 *l. per Cent.* payable by a Native	10	00	00
If belonging to an Alien, the Cuſtom muſt be repeated	10	00	00
By an Alien. Cuſtom to be paid by an Alien	20	00	00

There is likewiſe an Additional Duty or Cuſtom payable on Exportation of the following Goods over and above the forementioned Cuſtom, *viz.*

Additional Duty.

	l.	*s.*	*d.*	
(k) Timber or Plank, the Tun	02	10	00	except to *G. Britain*, in which Caſe Bond is given for the due Exportation thereof.
(k) Hoops or Laths, the Thouſand	00	05	00	
(k) Staves or Headings, the Thouſand	03	00	00	
(l) Linen-Yarn unſtatuteable, (*i. e.*) not made up and reel'd in the Manner as directed by the Statute) *per* Pound	00	00	00 ½	
(m) Hemp-Seed, or Flax-Seed, Foreign, *per* Hogſhead	00	05	00	

(i) A. C. Rule 5. *vid.* Goods 17. *p.* 47.

(k) 2 Annæ cap. 2. § 4. *vid.* Timber 1. *p.* 123.

(l) 2 Geo. 1. cap. 13. § 13. *vid.* Linen-Yarn 1, 2. *p.* 75.

(m) 7 Geo. 2. cap. 10. § 2. *vid.* Flax-ſeed 2, 3. *p.* 42, 43.

(n) Timber

(n) TIMBER or PLANK made up in any Ship or Veſſel is wholly free and exempt from all Duties.

There is no Difference in this Duty of Cuſtom Outwards, whether the Goods be exported in an *Engliſh* or a Foreign Ship, but Natives pay the ſame Cuſtom, and Aliens pay double in each Caſe.

(o) If a Merchant makes Entry of Goods Outwards, and ſhall not ſhip the whole Quantity ſo entred, he may, on Certificate of the diſcharging Officer, and his own Oath teſtifying the Quantity ſhort ſhipp'd, obtain a Permit for ſhipping ſo much on another Ship. Goods ſhort ſhipped.

(p) Any Goods belonging to a Denizen, whereof the Duties Outwards have been paid, being periſhed at Sea or taken by Pyrates, and due Proof being made of the ſame by Oath of two credible Witneſſes, at leaſt, in the Court of *Exchequer*; the Merchant may obtain an Order of ſaid Court for ſhipping off ſo much other Goods, Cuſtom free, as ſhall be equal in Cuſtom with the Goods ſo loſt. Loſt at Sea, &c.

N. B. This Order of the Court of *Exchequer* muſt be confirmed by the Commiſſioners of the Revenue before the diſcharging Officers ought to comply therewith.

(n) 2 Annæ, cap. 2. § 5. *vid.* Timber 2. *p.* 123.
(o) A. C. Rule 26. *vid.* Goods 15. *p.* 47.
(p) *Ibid.* § 4. *vid.* Goods 16. *p.* 47.

CHAP. VII.

Of Fines and Seizures.

UNDER this Head is comprehended, all Money ariſing to the Crown by Proſecutions on Breaches of the Cuſtom and Exciſe Laws, and alſo the King's Moiety of the Produce of all Seizures which have been condemned and ſold according to Law. Seizures.

In the Port of *Dublin* there is a particular (a) Officer for regiſtring all Seizures, Informations, Claims, Judgments, Fines, &c. and attending the Commiſſioners on all Trials, Sales, &c. He likewiſe receives the Informers Moiety of all Fines and Seizures

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(a) A. C. § 23. & Rule 40. *vid.* Seizures 4, 6. *p.* 110.

which

How applied. which arise from Breaches of the Laws of Excise, for which he gives a particular Receipt, and the King's Moiety is afterwards paid to the Collector, who gives a Receipt for the same. But in all other Ports and Districts the Collectors receive the Whole, and *Vid. Infra.* after deducting the necessary Charges, divide the Remainder equally between the King and the Informer. Any Allowance of Expences, *&c.* in the Port of *Dublin*, must be by Order of the Commissioners.

Directions in relation to Seizures. When a Seizure is made (b) pursuant to any * Laws of Excise, it ought immediately to be lodged in the King's Stores, and an Account of the Goods, with the Circumstances relating to them, such as in whose House, Field, *&c.* and in what Part, or Place, of such House, Field, *&c.* found; and in what Manner concealed, *&c.* must be made to the Commissioners, if in the Port of *Dublin*, or the Collector in any other Place, that Information may be enter'd, and Proceedings thereon made according to Law: (c) and if no Person claims or clears the Goods in 21 Days after Seizure, they become absolutely condemned and confiscated.

Claims. Those that have a Mind to claim, must apply for that Purpose to the Commissioners in the Port of *Dublin*, or the Collector in any other Port or District, upon which a Day will be appointed for Trial: And if the Claimant cannot make it appear that the Duties of such Goods were duly paid, they shall then be forfeited, and in some Cases the Claimant becomes liable to farther Fines or Prosecutions. *Vide* Harbourers 1. Ifleman 2. Plantations 16, 17, *&c. in the Abridgment.*

Appeals. If any Person shall judge himself injured by the Proceedings or Qu. *Whether any Appeal will lie against a Condemnation of Wool or Woollen Manufactures?* Sentence of the Commissioners or Sub-Commissioners, he may (d) appeal to the Commissioners for Appeals, who have a Power either to confirm or reverse the same. But such Appeal must be made within (e) two Calendar Months after Judgment given by the Commissioners or Sub-Commissioners, or else it cannot be received.

N. B. This is the last Remedy provided, in such Case, by the Laws of Excise.

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* Seizures on the Act of Customs are likewise to be sent immediately to the King's Stores, and the like Account of Circumstances be given to the Commissioners and Register of Seizures in the Port of *Dublin*, in order to exhibit Informations, and commence Prosecutions in the Exchequer. A. C. Rule 37 & 38.

(b) A. E. § 53. *vid.* Seizures 8. *p.* 111.

(c) *Ibid.* § 53, 54, & 71. *vid.* Seizures 9, 10, 11. *p.* 111.

(d) *Ibid.* § 65 & 66. *vid.* Appeals 1, 3. *p.* 6 & 7.

(e) 12 Geo. 1. cap. 1. § 7. *vid.* Appeals 2. *p.* 7.

Offences where to be tried.

Breaches of the Act of Customs are to be (f) tried and determined in the Court of *Exchequer*, but as many Breaches of that Act, are likewise Offences against the Act of Excise, they fall equally under the Jurisdiction of the Commissioners of Excise and their Sub-Commissioners, and may be tried in either Court, at the Election of the Informer.

Goods shipped, as well as landed, illegally, may be prosecuted before the Commissioners, &c. of Excise.

That the Jurisdiction of the Commissioners and Sub-Commissioners is not confined to Goods imported, but extends likewise to Goods illegally shipp'd Outwards, fully appears from several Paragraphs of the Act of Excise, *viz.*

1. From (g) § 11. Whereby a Penalty of 100 *l.* is incurr'd by any Owner, Master, Purser, or other Person, taking Charge of any Ship, &c. (out of, or into which, Wares or Merchandizes imported from, or shipp'd out for beyond Seas, shall be discharged or laden) who shall deliver or receive, or permit or suffer to be delivered from or received on board, into or out of any Gabbard, &c. any Goods, &c. at unlawful Times or Places, &c.

2. From (h) § 17. which enacts, That all Goods, &c. whatsoever, coming in, or going out, either from or to any Part beyond Seas, or to any Port of this Realm, that shall be unshipp'd, landed, or laid on Shore, or else shipp'd off from the same, at any unlawful Times or Places, &c, shall, for so doing, be lost and forfeited; and the Merchant, Importer, or other Person that shall land or ship the same, or cause it to be done, shall likewise forfeit more, the just Value of the Goods so landed or shipp'd off, &c.

3. From (i) § 14. which enacts, That no Wharfinger, &c. or other Person, do take up, or let down, or otherwise permit or assist the bringing on, or shipping off any Wharf, Key, or other Place, any Goods or Merchandizes whatsoever, but in Presence of an Officer of Excise, and at seasonable Hours, on Penalty of 10 *l.* for every such Offence.

And that these Offences may be tried the Commissioners and Sub-Commissioners of Excise, appears from (k) § 60. whereby they are authorized and required to hear and determine all Offences and Breaches of any Clause or Article in this present Act mentioned, other than in said Act are excepted; but there is no Exception in it of Goods clandestinely exported, therefore may be tried by them.

(f) A. C. § 22. *vid.* Exchequer 1. *p.* 34.
(g) *Vid.* Masters 8. *p.* 80.
(h) *Vid.* Goods 29. p. 501.
(i) *Vid.* Wharfingers 1. *p.* 127.
(k) *Vid.* Commissioners of Excise 10. *p.* 23.

A LIST *of* OFFENCES *which are Breaches of both the Cuſtom and Exciſe Laws.*

OFFENCES.	FORFEITURES.	
	Act of Cuſtoms.	Act of Exciſe.
Goods landed or ſhipp'd at unlawful Hours or Places, or before due Entry made, and Warrant obtained for the ſame.	Goods or Value. § 7 & 12.	Goods and Value. § 10 & 17.
Owners, Maſters, *&c.* receiving Goods into, or diſcharging Goods out of any Ship, *&c.* at unlawful Times or Places.	100 *l.* § 8.	100 *l.* § 11.
Every Mariner, *&c.* offending or aſſiſting herein.	Treble the Value of the Cuſtom of ſuch Goods, or to ſuffer Impriſonment not exceeding 12 Months. § 8.	10 *l.* to be levied by Diſtreſs, or in Default thereof to be ſent to the next Houſe of Correction, unleſs he make Diſcovery within one Month. § 12.
Goods unſhipp'd into any Lighter, Gabbard, Wherry, *&c.* without a proper Gabbard Note. N. B. *The Note requir'd by the Act of Cuſtoms muſt be under the Hands of the Commiſſioners, or reſpective Cuſtomers, or Collectors of the Cuſtoms,*	Such Lighter, Gabbard, Wherry, Boat, or other Veſſel into which the Goods are put. § 13.	Every ſuch Lighter, Gabbard, *&c.* into which the Goods are put.——*And if ſuch Goods be landed, or* attempted *to be landed at unlawful Times or Places, or before producing the Gabbard-Note to the proper Officer on Shore; beſides the Forfeiture of the Gabbard,*

OFFENCES.	FORFEITURES.	
	Act of Customs.	Act of Excise.
or their Deputies; but that, required by the Act of Excise, must be made out by the Tide-waiter attending on board the Ship out of which the Goods shall be delivered.		*Gabbard, &c. the Person having Charge of it shall forfeit* 10 *l. the Goods and their Value shall be forfeited, and every Assistant in the managing or sailing such Gabbard, &c. shall forfeit* 5 *l. such only excepted, as shall make Discovery within* 30 *Days.* § 13.
Masters refusing to permit Officers to come and remain on board.	100 *l.* § 14 & 15.	50 *l.* § 56.
Goods short or unduly enter'd, as to Quantity or Quality.	Goods or Value. § 16.	* Goods and Value. § 25.
Goods not enter'd in the Name of the true Proprietor.	Goods or Value, if Inwards. § 20. — If a Strangers Goods be shipp'd off in the Name of a Native, the Goods shall be forfeited; and the Person, making Entry, shall lose all his Goods personal.	Goods, or Value. § 18 & 29.

* The Act of Excise permits the Merchant to take out a *Bill at View*, on making Oath that he knows not the just Quantity and Quality of his Goods, so that he has it in his Power at all Times to avoid this Penalty.

What Offences are to be tried in the *Exchequer* only, pursuant to the Act of Customs.

BREACHES of the Act of Customs not included in the Act of Excise, and which can be prosecuted in the Court of *Exchequer* only, are as follow, *viz.*

Receiving Goods on Board before Declaration, or failing before Outvoicing on Oath as requir'd by § 5. Penalty 100 *l.* (l)

Breaking Bulk before Invoicing on Oath, or before entring into Bond, and the Penalties of such Bonds when forfeited, by § 6. Penalty 100 *l.* (m)

Refusing to permit fine Goods to be brought on Shore for the securing his Majesty's Duties, or other Goods not unladen within 28 Days after the Arrival of any Ship, by § 9 & 10. Penalty 100 *l.* (n)

The Penalty of 100 *l.* impos'd on the Master, Owner, or other Person taking Charge of any Ship or Vessel, in which any Goods are found after clearing such Ship, or discharging the Officers from on Board, which have been concealed from the Knowledge of the Officers on Board, and for which the Duty is unpaid, by § 15. (o)

N. B. *The Goods so concealed may be prosecuted to Condemnation in the* Exchequer: *But by* 6 Geo. 1. *cap.* 8. § 2. *All Goods not enter'd nor mention'd in the Invoice, and found concealed in the Ship* 48 *Hours after Invoice, shall be forfeited: Which Offence is to be prosecuted according to the Laws of Excise.* (p)

Merchants, or other Persons, not entring in Form and Manner as prescribed in § 16. Penalty 10 *l.* (q)

Breaches of the Conditions of Coast-Bonds, by § 17. (r)

Shipping native Commodities Coastways before Declaration made and Bond given. Penalty, Forfeiture of the Goods by § 18. (r)

Other Offences which cannot be tried by the Commissioners, &c. of Excise.

Other CASES which come not under Cognizance of the Commissioners and Sub-Commissioners of Excise are,

Prosecutions of *East-India* Goods for undue Importation, with the Ship, &c. in which imported, and all Penalties on Officers conniving thereat, are to be prosecuted in any Court of Record at *Westminster* or *Dublin*. (f)

N. B. East-India *Goods landed, or attempted to be landed, before Payment of Excise and additional Duties, come under Cogni-*

(l) *Vid.* Masters 6. *p.* 79.
(m) *Vid.* Masters 4. *p.* 78.
(n) *Vid.* Goods 21, 22, 23. *p.* 48, 49.
(o) *Vid.* Masters 2. *p.* 78.
(p) *Vid.* Goods 25. *p.* 49.
(q) *Vid.* Entries 2, 3, 4. *p.* 31, 32.
(r) *Vid.* Goods 30, 31. *p.* 51.
(f) 7 Geo. 1. cap. 20. *B. vid. East-India* Goods 1. *p.* 30.

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zance of the Commissioners as (t) Exciseable *Goods; and Information, in such Case, ought to be exhibited before them, as being the proper Judges to hear and determine the same.*

All Offences against the Act of Navigation, are to be tried in any Court of Record.

Offences against the Hearth-Money Acts are to be tried in the Court of *Exchequer.*

Offences against the Plantation Acts of 15 *Car.* 2. cap. 7. *B.* & 7 & 8 *Will.* 3. cap. 22. *B.* are to be tried in any Court of Record.

Prosecutions on the illegal Importation of Hops, are to be tried in any Court of Record at *Dublin.*

Offences against the Act for improving his Majesty's *Sugar-Colonies* in *America*, are to be tried in any Court of Record at *Westminster* or *Dublin*, at the Election of the Prosecutor.

Beef shipp'd, &c. for Exportation, being kill'd at an undue Age, to be tried in any Court of Record in *Dublin.*

But as the above are Matters relating to his Majesty's Profit and Revenue, they are usually tried in the Exchequer.

Land-waiters or other discharging Officers, who shall discharge any Butter or Tallow-Casks, not properly branded, are punishable by Indictment in the Court of *King's-Bench*, or at the *Assizes* for the County, &c.

Condemned Goods how sold and applied.

All Goods, in whatever Court condemned, are, on a Day appointed, set up to publick Sale, by Inch of Candle; and the Net Produce, after deducting Charges, is equally (v) divided between the Crown and the Informer. But the following Particulars are Exceptions to this general Rule, *viz.*

New Sails.

All NEW SAILS made of foreign Sail-Cloth.——The whole Produce to be given to the Informer.

Hops.

HOPS illegally imported, with the Ship, &c.——Two Thirds to the Poor of the Parish, and one Third to the Informer.

Sugar, &c.

SUGAR, PANELES, SYRROPS or MOLOSSES, RUM or SPIRITS, illegally imported, with the Ship, &c.——The Informer to have one Moiety, and all Expences of Prosecution, &c. to be paid out of the King's Moiety.

Wool and Woollen Manufactures.

WOOL and WOOLLEN MANUFACTURES.——The same.

WOOLLEN MANUFACTURES seized at Sea by any Wooller, one Fourth Part to the Commander, one Fourth to the other Officers, one Fourth to the Mariners, and one Fourth to his Majesty, out of which last, all Charges of Prosecution and Condemnation to be paid. But if such Seizure be made on Information,

(t) *Vid.* Goods 28, 29. *p.* 50. | *p.* 34. A. E. § 72. *vid.* Informers 1.
(v) A. C. § 22. *vid.* Exchequer 1. | *p.* 62.

the Informer is to have one Fifth Part, and the Remainder being divided into four equal Parts, is to be diſtributed as before.

Plantations. All PENALTIES and Forfeitures on Breaches of the Plantation Act, 7 & 8 *Will.* 3. cap. 22. *B.* (if here proſecuted.)—Two Thirds to his Majeſty, and one Third to the Informer.

Offences, in what Time to be proſecuted. Proſecutions on the (u) Act of Cuſtoms are to be commenced within 12 Months after the Offence committed, or elſe the Offender is not liable to any Penalty or Forfeiture on Account of that Act.

Informations on the (w) Act of * Exciſe are to be exhibited within 6 Months after the Offence, or elſe the Offender is not chargeable with any Penalty, Forfeiture, or Puniſhment, by that Act impoſed.

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* It appears that this Exemption extends only to perſonal Fines, and not to Goods ſeized by Virtue of this Act: and was ſo allowed, in the Caſe of *Huſſey*, by the Commiſſioners for Appeals. So that Run-Goods, if met with at any Time after 6 Months, may be proſecuted to Condemnation before the Commiſſioners and Sub-Commiſſioners of Exciſe; but no farther Penalty can be recovered either from the Owner or the Perſons aſſiſting, harbouring, *&c.* nor can any Lighter, Boat, Wherry, *&c.* be ſeized, or the Maſter of any Ship, *&c.* be proſecuted on Account of the ſame.

(u) A. C. § 25. *vid.* Offences 1. *p.* 85.

(w) A. E. § 64. *vid. Ibid.* 2. *p. Ibid.*

CHAP. VIII.

Of Inland Exciſe.

INLAND EXCISE is a Duty on all Ale, Beer, *Aqua-Vitæ*, or Strong-Waters made, brewed, or diſtilled in this Kingdom for Sale, *viz.*

(z) For

	l.	*s.*	*d.*	
([a]) For every 32 Gallons of BEER or ALE of above 6 *s.* Price	00	02	06	Duty on X. Beer.
([d]) *Ditto*, an additional Duty *	00	02	00	
Total	00	04	06	
([b]) For every 32 Gallons of 6 *s.* BEER or ALE or under that Price	00	00	06	VI. Beer.
([d]) *Ditto*, an additional Duty *	00	00	04	
Total	00	00	10	
([c]) For every Gallon of AQUA-VITÆ or STRONG-WATERS made or diſtilled within this Realm, whether of foreign or domeſtick Spirits or Materials	00	00	04	X. Waters.
([d]) *Ditto*, an additional Duty *	00	00	04	
Total	00	00	08	

It is to be paid, at all Times, ([e]) by the Brewer or Diſtiller brewing or diſtilling the ſame, under the following Regulations, *viz.*

([f]) Every common Brewer or Diſtiller ſhall, on *Monday* in each Week, make Entry of, under their, or their Servants, Hands, and pay Duty for all the Liquors brewed or diſtilled by them in the Week foregoing, on Forfeiture of 20 *l.* for the Firſt Week's Neglect, 40 *l.* for the Second, and 60 *l.* for the Third, beſides double the Value of all Liquors brewed or diſtilled by them in ſuch Weeks; and for neglecting more than three ſeveral Weeks, ſhall be for ever after incapable of exerciſing the Trade of a common Brewer till he pays 100 *l.* and gives ſufficient Bond to the Crown for his future entring and paying according to Law.

Common Brewers and Diſtillers to make Weekly Entries.

* By 4 *W.* & *M.* cap. 3. an additional Duty of 1 *s.* 6 *d.* for every 32 Gallons of Ale, 3 *d.* for every 32 Gallons of Small Beer, and 3 *d.* for every Gallon of *Iriſh* Spirits, commencing the 1ſt of *November*, 1692; and by 4 *Geo.* I. cap. 2. a farther additional Duty of 6 *d.* on every 32 Gallons of Ale, 1 *d.* on every 32 Gallons of Small Beer, and 1 *d.* for every Gallon of *Iriſh* Spirits, was granted, commencing the 21ſt of *November*, 1717; which by 1 *Geo.* II. cap. 4. are collected, as above, into 2 *s.* *per* Barrel for Ale, 4 *d.* *per* Barrel for Small Beer, and 4 *d.* *per* Gallon on *Iriſh* Spirits.

(a) A. E. § 1.
(b) *Ibid.* § 2.
(c) *Ibid.* § 3.
(d) 1 Geo. 2. cap. 4. § 1. continued by 9 Geo. 2. cap. 1. to the 25th of *December* 1737.
(e) A. E. § 1. *vid.* Beer 1. *p.* 9.
(f) *Ibid.* § 33 & 34. *vid.* Brewers 1, 2. *p.* 12.

([g]) For

Gaugers. (g) For better aſcertaining the Quantity and Quality of the Liquors, ſworn Gaugers are appointed for gauging and taſting the ſame, with full Power and Authority to enter any Houſes, Rooms, or Places whatſoever, belonging to any Brewer or Diſtiller, either by Night or Day, and to taſte, gauge, and keep Account of all their Liquors, and to take the Dimentions and keep an Account of all their Coppers, Coolers, Tuns, Stills, and other Veſſels and Utenſils for brewing or diſtilling, *&c.* and the Return of ſuch Gauger ſhall be a Charge upon the Brewer or Diſtiller if it exceeds the Quantity by them enter'd, and not otherwiſe, and the Duty is to be paid accordingly.

Their Return to be a Charge.

Brewers Declarations. (h) As a farther Aſſiſtance to the Gauger in making a Charge on Beer or Ale, every common or retailing Brewer is obliged, on making any Guile, to declare to the Gauger how much Strong, and how much Small, he intends to make of it, before cleanſing or removing it out of his Tuns; and if he refuſes ſo to declare, the whole is to be charged as ſtrong; and he likewiſe forfeits 20 *s.* for every Barrel of Beer or Ale contain'd therein.

Retailing Brewers and Diſtillers. (i) Retailing Brewers and Diſtillers (or ſuch as keep Ale-houſes or Victualling-houſes, and brew or diſtil their own Liquors for Sale) are under the ſame Regulations, as to Entry, and Payment of Exciſe, as the common Brewers and Diſtillers, with this Difference, that before they begin to brew or diſtil, they ſhall give in Bond at the Exciſe-Office, with ſufficient Sureties, for their Weekly entring and paying the Exciſe of all Liquors by them brewed or diſtilled; but in Caſe ſuch Retailers live above three Miles from the Exciſe-Office, they ſhall then make Entry, and pay only once in fourteen Days.

(k) If a retailing Brewer takes any Drink from a common Brewer, he is to be charged with and pay Exciſe for the ſame as if brewed by himſelf, or elſe the Drink, or the Value thereof ſhall be forfeited.

Compounders. (l) There are another Sort of retailing Brewers and Diſtillers, call'd Compounders: Theſe are ſuch as come under a certain Compoſition, to be paid Monthly, in Lieu of the Exciſe of all Beer, Ale, *Aqua-Vitæ*, or Strong Waters, by them brewed or diſtilled to be retailed in their own Houſes, and not elſewhere, during the Time of their Compoſition. And, for Prevention of Frauds, the Law has impoſed a Penalty of double the Exciſe of all ſuch Beer or Ale as any ſuch Compounder ſhall ſell by the Barrel, half Barrel, Kilderkin, Firkin, or Gallon, to be paid by the Buyer or Re-

Not to ſell by the Barrel, *&c.*

(g) A. E. § 37. *vid.* Gaugers 1. *p.* 43 & 44.

(h) 4 Geo. 1. cap. 2. § 7. *vid.* Brewers 3. *p.* 12.

(i) A. E. § 36. *vid.* Ale-houſe-keepers 4. *p.* 4.

(k) *Ibid.* § 42. *vid. Ibid.* 3. *p.* 4.

(l) *Ibid.* § 39 & 41. *vid. Ibid.* 6, 7. *p.* 5.

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ceiver, and in Default of such Payment, both the Buyer and Seller shall forfeit 40 *s.* a-piece.

(l) These Compositions or Agreements cannot be made for any Space of Time exceeding a Twelvemonth, nor the Rates be less than the Excise of such Retailer amounted to in any 12 Months before going; and Regard is likewise to be had to the Quantity of Liquors likely to be made or sold by such Retailer; who, upon Composition, shall enter into Bond, with sufficient Sureties to perform and pay according to Agreement; and shall then be discharged from making Entry, or having Gauge taken of his Liquors, and all Penalties relating thereto, during the Time of his Composition. Time and Terms of Composition. Bond to be given.

(m) All Beer or Ale whatsoever brewed in the House and Vessels of any common or retailing Brewer is liable to Excise, notwithstanding the same may belong to private Persons, and intended for private Use; and the Brewer, in whose Vessels brewed, is to be charged with the Excise thereof. If a Compounder shall undertake to brew for any other Person, he may be prosecuted for selling by the Barrel, *&c.* as above. All Drink brewed in any Brewer's Vessels is liable to Exception.

(n) Non-Brewing-Retailers are such Ale-house-keepers, Victuallers, *&c.* as brew no Drink themselves, but take all from a common Brewer, and consequently come not under Gauge, nor pay any Excise. But a Gauger may, on Request, enter their Cellars, and taste and take Account of their Drink, and from whom and when received, (all which, such Retailer is obliged to permit and answer, on Forfeiture of 5 *l.* for every Refusal) in order to gain a better Insight into the Trade or Practice of the common Brewer. Non-brewing Retailers. Gauger's Power in relation to them.

*Common Brewers, in paying their Excise, are to be (o) allowed 64 Gallons in every 704 Gallons of Beer, and 32 Gallons in every 672 Gallons of Ale, and so in Proportion for a greater or Allowance to common Brewers.

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* Here may be observed a material Difference between the Allowances in Import and Inland Duties.-----In the first Case, the Deductions are always made out of the Duty, but in the last, out of the Quantity---In the first, the Duty is always fully charged, and the 5 *l.* 6 *l.* or 10 *l. per Cent.* is afterwards substracted, or if Goods are intituled to any Abatement on Account of Damage receiv'd, the Duty is always first paid down, and the Allowance is given by Way of Drawback or Repayment.----In the last, the proportional Quantity of Liquors is deducted out of the total Number of Gallons, and no more charged than what Duty is really paid for.

(l) A. E. § 39 & 41. *vid. ibid.* 6, 7. *p.* 5.
(m) *Ibid.* § 1. *vid.* Beer 1. *p.* 9.
(n) 4 Geo. 1. cap. 2. § 9. *vid.* Gaugers 2. *p.* 44.
(o) A. E. § 35. *vid.* Brewers 5. *p.* 12.

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leſſer Quantity by them brewed, free of all Duties, which is to be deducted from their Payments in reſpect of Filling, Waſte, Leakage, Returns, or other Accidents. But inſtead of the above Allowances, purſuant to a Letter from Lord *Wharton* (then Lord Lieutenant) to the Commiſſioners, dated the 24th of *September*, 1709, an Allowance of 2 Gallons in 22 of Ale, and 2 and $\frac{1}{2}$ in every 23 Gallons of Beer is now given.

$\frac{1}{10}$ on hot Gauges. The Gaugers likewiſe, on taking any Gauge of warm Worts, make an Allowance of one Tenth Part, purſuant to an Article in their Inſtructions.

Returned Drink. No Allowance is to be made for any returned Drink; and if any ſuch be ſtarted into or mix'd with a Guile of new Drink, the whole is to be charged as new, unleſs it be ſo ſtarted in the Preſence of an Officer; and the Brewer is ſubject to a farther Penalty of 5 *l.* for every ſuch Offence.

Content of *Iriſh* Liquid Gallon. The Liquid Gallon now uſed in the Kingdom of *Ireland*, contains 217, 6 ſolid Inches, in Proportion to which all Gauges are caſt up, and Charges made on the Brewers and Diſtillers. For the readier caſting up the Duty of any Quantity of Beer or Ale, I have ſubjoined the following Table, from 1 Gallon to 10,000.

A MONEY-TABLE *of the Excise on* Ale *and* Small-Beer, *from* 1 *Gallon to* 10,000.

N° of Gal.	DUTY. X. BEER. l.	s.	d.	1/16	VI. BEER l.	s.	d.	1/16
1	—	—	1	11	—	—	—	5
2	—	—	3	6	—	—	—	10
3	—	—	5	1	—	—	—	15
4	—	—	6	12	—	—	1	4
5	—	—	8	7	—	—	1	9
6	—	—	10	2	—	—	1	14
7	—	—	11	13	—	—	2	3
8	—	1	1	8	—	—	2	8
9	—	1	3	3	—	—	2	13
10	—	1	4	14	—	—	3	2
11	—	1	6	9	—	—	3	7
12	—	1	8	4	—	—	3	12
13	—	1	9	15	—	—	4	1
14	—	1	11	10	—	—	4	6
15	—	2	1	5	—	—	4	11
16	—	2	3	—	—	—	5	—
17	—	2	4	11	—	—	5	5
18	—	2	6	6	—	—	5	10
19	—	2	8	1	—	—	5	15
20	—	2	9	12	—	—	6	4
21	—	2	11	7	—	—	6	9
22	—	3	1	2	—	—	6	14
23	—	3	2	13	—	—	7	3
24	—	3	4	8	—	—	7	8
25	—	3	6	3	—	—	7	13
26	—	3	7	14	—	—	8	2
27	—	3	9	9	—	—	8	7
28	—	3	11	4	—	—	8	12
29	—	4	—	15	—	—	9	1
30	—	4	2	10	—	—	9	6
31	—	4	4	5	—	—	9	11
32	—	4	6	—	—	—	10	—
33	—	4	7	11	—	—	10	5
34	—	4	9	6	—	—	10	10
35	—	4	11	1	—	—	10	15
36	—	5	—	12	—	—	11	4
37	—	5	2	7	—	—	11	9
38	—	5	4	2	—	—	11	14
39	—	5	5	13	—	1	—	3
40	—	5	7	8	—	1	—	8
41	—	5	9	3	—	1	—	13
42	—	5	10	14	—	1	1	2
43	—	6	—	9	—	1	1	7
44	—	6	2	4	—	1	1	12
45	—	6	3	15	—	1	2	1
46	—	6	5	10	—	1	2	6
47	—	6	7	5	—	1	2	11
48	—	6	9	—	—	1	3	—
49	—	6	10	11	—	1	3	5
50	—	7	—	6	—	1	3	10
60	—	8	5	4	—	1	6	12
70	—	9	10	2	—	1	9	14
80	—	11	3	—	—	2	1	—
90	—	12	7	14	—	2	4	2
100	—	14	—	12	—	2	7	4
200	1	8	1	8	—	5	2	8
300	2	2	2	4	—	7	9	12
400	2	16	3	—	—	10	5	—
500	3	10	3	12	—	13	—	4
600	4	4	4	8	—	15	7	8
700	4	18	5	4	—	18	2	12
800	5	12	6	—	1	—	10	—
900	6	6	6	12	1	3	5	4
1000	7	—	7	8	1	6	—	8
2000	14	1	3	—	2	12	1	—
3000	21	1	10	8	3	18	1	8
4000	28	2	6	—	5	4	2	—
5000	35	3	1	8	6	10	2	8
6000	42	3	9	—	7	16	3	—
7000	49	4	4	8	9	2	3	8
8000	56	5	—	—	10	8	4	—
9000	63	5	7	8	11	14	4	8
10000	70	6	3	—	13	—	5	—

The above TABLE, for the greater Exactneſs, is computed in Pounds, Shillings, Pence, and Sixteenth Parts of a Penny; 2 of which Parts are equal to $\frac{1}{8}$ of a Penny, 4 to 1 Farthing, 8 to 1 Half-penny, and 12 to 3 Farthings.

Distillers, where to set up.

(p) No Person can exercise the Trade of a Distiller in this Kingdom, unless his Stills, Black pots, or Alimbecks be fixed in some Market-town, or within two Miles of it, under Forfeiture of 40 *l.* for every Time he distills any Spirits, *Aqua-Vitæ*, or Strong-Waters, except as aforesaid.

Content of a Still for private Use.

(p) Private Persons may distil Strong-Waters in their respective Habitations without Payment of any Duty, provided such Liquors be really, and *bonâ fide*, for their own Consumption and not for Sale; and that the Stills, Black-pots, or Alimbecks they make Use of shall not contain more than 12 Gallons of Wash or Pot-Ale. If any Still of greater Content be found in Possession of any private Person, such Person shall then be deem'd a common Distiller for Sale, and shall come under Gauge, and pay Duty accordingly.

Lawful Hours for working and delivering out Liquor.

Distillers.

Brewers.

(q) No Distiller shall set his Stills at Work, or deliver out any Liquors by the Cask or Gallon, without previous Notice given to the proper Officer of Excise, that he may be present to see and gauge the same, unless at the following Hours, *viz.* from the 25th of *March* to the 29th of *September* Yearly, between 3 in the Morning and 9 in the Evening; and from the 29th of *September* to the 25th of *March* Yearly, between 5 in the Morning and 8 in the Evening, on Forfeiture of 10 *l.* for each Offence.—Common Brewers delivering out any Drink by the Cask or Gallon, at any other than the above-mentioned Hours before Notice given to an Excise-Officer, shall forfeit 20*s.* for every Barrel of Beer or Ale so carried out.

How to charge the Distiller on a Decrease of Wash or Low-Wines.

The great Frauds and Abuses which have been practised by the Brewers and Distillers, require a more than ordinary Circumspection; hence those numerous penal Laws in relation to them, Part of which are recited above, and others may be found under the Titles of *Alehouse keepers*, *Brewers*, *Distress*, and *Gaugers*, in the *Abridgment*, to which, for the Sake of Brevity, you are referr'd. But the Distillery being most liable to Abuses, for prevention thereof, (r) the Gauger may keep an Account of all Wash and Low-Wines in the Possession of any Distiller; and on a Decrease of Wash from Corn malted or unmalted, or any other Grain, may charge the Distiller with one Ninth Part of the Decrease, or one Third Part of the first Extraction, (commonly called Low-Wines) as Strong-Waters; and on a Decrease of Wash, from Sugars or Molosses, may charge the Distiller with one Sixth Part of the Decrease, or one Half of the first Extraction of Low-Wines as Strong-Waters, according to which Charge Duty shall be paid.

Brewers and Distillers Vessels, liable to Distress.

(s) All Utensils for Brewing and Distilling are made liable to the King's Duty; and no Sale or Conveyance can shelter them from Distress, where any Arrears or Penalties are due from the Brewer or Distiller who made Use of them: but in whose Possession soever found, they may be distrained in the same Manner as if they were the real Property of such Brewer or Distiller at the Time of distraining.

(p) 5 Geo. 2. cap. 3. § 9. *vid.* Distillers 2. *p.* 27.

(q) 6 Geo. 1. cap. 8. § 7. *vid.* Distillers 1. *p.* 27.

(r) 4 Geo. 1. cap. 2. § 9. *vid.* Gaugers 3. *p.* 44.

(s) 1 Geo. 2. cap. 1. § 5. *vid.* Brewers 7. *p.* 13.

A MONEY-TABLE *of the Excise on Strong-Waters, from One Tenth Part of a Gallon to Ten Thousand Gallons.*

N° of Gall.s	DUTY.				N° of Gall.s	DUTY.			N° of Gall.s	DUTY.			N° of Gall.s	DUTY.		
	l.	*s.*	*d.*	$\frac{1}{10}$		*l.*	*s.*	*d.*		*l.*	*s.*	*d.*		*l.*	*s.*	*d.*
$\frac{1}{10}$	—	—	—	12 $\frac{4}{5}$	23	—	15	4	55	1	16	8	87	2	18	—
$\frac{2}{10}$	—	—	1	9 $\frac{3}{5}$	24	—	16	—	56	1	17	4	88	2	18	8
$\frac{25}{100}$	—	—	2	—	25	—	16	8	57	1	18	—	89	2	19	4
$\frac{3}{10}$	—	—	2	6 $\frac{2}{5}$	26	—	17	4	58	1	18	8	90	3	—	—
$\frac{4}{10}$	—	—	3	3 $\frac{1}{5}$	27	—	18	—	59	1	19	4	91	3	—	8
$\frac{5}{10}$	—	—	4	—	28	—	18	8	60	2	—	—	92	3	1	4
$\frac{6}{10}$	—	—	4	12 $\frac{4}{5}$	29	—	19	4	61	2	—	8	93	3	2	—
$\frac{7}{10}$	—	—	5	9 $\frac{3}{5}$	30	1	—	—	62	2	1	4	94	3	2	8
$\frac{75}{100}$	—	—	6	—	31	1	—	8	63	2	2	—	95	3	3	4
$\frac{8}{10}$	—	—	6	6 $\frac{2}{5}$	32	1	1	4	64	2	2	8	96	3	4	—
$\frac{9}{10}$	—	—	7	3 $\frac{1}{5}$	33	1	2	—	65	2	3	4	97	3	4	8
1	—	—	8	—	34	1	2	8	66	2	4	—	98	3	5	4
2	—	1	4	—	35	1	3	4	67	2	4	8	99	3	6	—
3	—	2	—	—	36	1	4	—	68	2	5	4	100	3	6	8
4	—	2	8	—	37	1	4	8	69	2	6	—	200	6	13	4
5	—	3	4	—	38	1	5	4	70	2	6	8	300	10	—	—
6	—	4	—	—	39	1	6	—	71	2	7	4	400	13	6	8
7	—	4	8	—	40	1	6	8	72	2	8	—	500	16	13	4
8	—	5	4	—	41	1	7	4	73	2	8	8	600	20	—	—
9	—	6	—	—	42	1	8	—	74	2	9	4	700	23	6	8
10	—	6	8	—	43	1	8	8	75	2	10	—	800	26	13	4
11	—	7	4	—	44	1	9	4	76	2	10	8	900	30	—	—
12	—	8	—	—	45	1	10	—	77	2	11	4	1000	33	6	8
13	—	8	8	—	46	1	10	8	78	2	12	—	2000	66	13	4
14	—	9	4	—	47	1	11	4	79	2	12	8	3000	100	—	—
15	—	10	—	—	48	1	12	—	80	2	13	4	4000	133	6	8
16	—	10	8	—	49	1	12	8	81	2	14	—	5000	166	13	4
17	—	11	4	—	50	1	13	4	82	2	14	8	6000	200	—	—
18	—	12		—	51	1	14	—	83	2	15	4	7000	233	6	8
19	—	12	8	—	52	1	14	8	84	2	16	—	8000	266	13	4
20	—	13	4	—	53	1	15	4	85	2	16	8	9000	300	—	—
21	—	14		—	54	1	16	—	86	2	17	4	10000	333	6	8
22	—	14	8	—												

The Quantity of Liquors is ascertained by Gauge of the Excise-Officer, or the other legal Methods above-mentioned, who makes out a Monthly Return, or Voucher, of the Quantity and Quality brewed or distilled by each Brewer and Distiller in his whole Walk: Which Voucher being examined and signed by the Surveyor of the District, becomes a Charge on each respective Person therein mentioned, according to which Excise is received by the Collector at his Monthly Office.

CHAP. IX.

Of Licences.

LICENCES are of three Kinds, *viz.*

1. For selling ALE and BEER——
2. For selling of WINES——
3. For selling of AQUA-VITÆ, BRANDY, or other STRONG-WATERS——

} by Retail.

ALE-LICENCE is founded on * Stat. 14 & 15 *Car.* II.

* The original Intent of this Act, and the daily great Disorders intended to be suppress'd by it, are fully set forth in the Preamble as follows, *viz.*

" Forasmuch as it is found, by daily Experience, that many Mischiefs and In-" conveniencies do arise from the excessive Number of *Ale-houses*, by the Erec-" tion of them in *Woods*, *Bogs*, and other *unfit* Places; and many of them " not in *Townships*, but *dispersedly*, and in *dangerous* Places, and kept by *un-" known* Persons not undertaken for, whereby many Times they become *Re-" ceptacles* for *Rebels* and other *Malefactors*, and *Harbours* for *Gamesters* and " other *idle*, *disordered*, and *unprofitable* Livers, and *those* that keep those *Ale-" houses*, for the most Part, are not *fitted* or *furnished* to *lodge* or *entertain* Tra-" vellers in any *decent* Manner. For the Redress of those *Inconveniencies*, and " many other *Mischiefs daily* observed to grow by the Course now held, and to " reduce *needless* Multitudes of Ale-houses to a *fewer* Number, to more *fit* " Persons, and more *convenient* Places; Be it enacted, *&c.*"

The Stat. 10 & 11 *Car.* I. cap. 5. Entituled *An Act for Keepers of Ale-houses to be bound by Recognizance*, which by § 8. of this Act is totally repealed, was to the same Purpose; but the Duty of Ale-Licence thereby granted, was only 4 *s.* 6 *d. per Annum*, which by this last was advanced to 20 *s. per Annum*, and is therefore intituled, *An Act for Improvement of his Majesty's Revenue, upon granting of Licences for the selling of Ale and Beer.*

cap.

cap. 18. which enacts, That (a) none shall keep any common Ale-house, or Tipling-house, or use common selling of *Beer* or *Ale* by *Retail*, without Licence, on Forfeiture of 5 *l.* for every such Offence. Retailing Ale without Licence. Penalty 5 *l.*

(b) The Rate of Ale-Licence is 20 *s. per Annum* to the Crown, and 1 *s.* for each Licence being the Collectors Fee, and is to be paid at one entire Payment, before taking out Licence. Rate of Ale Licence.

(c) No Licence for selling of Ale or Beer can be granted for any longer Term than one Year, commencing the Feast of *Easter* next preceding.

(d) Persons so licensed, are to have some Sign, Bush or Stake at their Door, to give Notice to Strangers and Travellers where they may be reasonably entertained.

(e) Such as sell Beer or Ale at the General Assizes, Quarter Sessions, or Fairs, only, during the Continuance thereof, are not subject to any Penalty for selling without Licence. Fair-Brewers, *&c.*

But as Patrons and By-drinkings are not within the Meaning of the foregoing Clause, the Drink there sold is always charged with a Composition for Licence at the Rate of 1 *s*, 3 *d. per* Barrel in the Province of *Ulster*, and 1 *s. per* Barrel in the other Three Provinces of *Ireland*. Patrons and By-drinkings.

(f) WINE and STRONG-WATER LICENCES are founded on 17 & 18 *Car.* II. cap. 19. which imposes a Penalty of 5 *l.* on any Person selling, or uttering by Retail, (*viz.* by the Pint, Quart, Pottle, or Gallon, or any other greater or lesser retail Measure) any Kind of Wines, *Aqua-Vitæ*, Usquebagh, Brandy, Balkan, or other distill'd Strong-Waters whatsoever, without Licence. Wine and Strong-Water Licence.

By Stat. 7. *Geo.* II. cap. 3. it is declared, that Persons selling Wine by any Quantity under a Gallon, are to be deem'd Retailers within the Meaning of said Act. Retailers of Wine.

Persons that retail their Wine and Strong-Waters to be drank without Doors, are equally liable to the Penalty with those that sell them to be spent or drank within their own Houses or Occupations, unless they come under Licence.

(g) The Rate of Wine-Licences is such Sum as shall be agreed on, not less than 40 *s. per Annum* in any Case; nor exceeding 40 *l. per Annum* within the City or County of the City of *Dublin*; nor 20 *l. per Annum* in any other Part of the Kingdom; besides 2 *s. per Annum* for the Collector's Fees. Wine-Licences.

(a) § 2. *vid.* Licences 1. *p.* 67.
(b) *Ibid.* § 1. *vid. ibid.* 8. *p.* 68.
(c) *Ibid. vid. ibid.* 5. *p. ibid.*
(d) *Ibid.* § 5. *vid. ibid.* 9. *p. ibid.*
(e) *Ibid.* § 4. *vid. ibid.* 2. *p.* 67.
(f) § 1 & 4. *vid. ibid.* 15. *p.* 69.
(g) § 2. *vid. ibid.* 19, 20, 21, 22. *p.* 70.

The

Strong-Water Licences.

The Rate of Strong-Water Licence is such Sum as shall be agreed on, not less, in any Case, than 10 *s. per Annum*; nor more than 10 *l. per Annum* within the City or County of the City of *Dublin*; nor 5 *l.* in any other Part of the Kingdom; besides 1 *s. per Annum* for Collector's Fees.

How to be paid.

The Money is to be paid at two equal Payments, the first before taking out the Licence, and the other at the End of six Months after the Date of it; for which second Payment, the Person licensed is to give sufficient Bond.

For what Term.

No Licence for selling Wine or Strong-Waters can be granted for any Term exceeding three Years from the *Michaelmas* preceding the Date of such Licence.

Commissioners appointed by the Statutes.

(h) The Power of granting Licences, and appointing Collectors, is, by the Statutes, vested in certain Persons to be commissioned under the great Seal in each County for that Purpose, and chosen by the Chief Governour, or Governours and Privy-Council of *Ireland* for the Time being, out of the Justices of the Peace, with the addition of such others as the Chief Governour, *&c.* and Privy-Council shou'd think fit. Which Commissioners were to consider the Sufficiency of the Persons to be licenced, and make Choice of such as for their good Behaviour, Character, Conveniency of Houses and Furniture, they shou'd know or be credibly informed to be the fittest to sell such Liquors. The Commissioners for granting Ale-Licences were likewise impowered to determine what Number of Ale-houses were proper to be kept, and in what Places, and were to take Bond from the Persons so licenced, with good Security, in the Penalty of 10 *l.* that such Party shall observe the Assize of Bread, Ale, and Beer, and shall sell the same and other Victuals and Provisions for Travellers and Strangers at reasonable Rates; and shall not make or utter any unwholesome Bread, Beer, Ale or Victuals; and shall keep two Beds at least, well and conveniently furnished for the Lodging of Strangers; and not to use or suffer any Drunkenness or excessive Drinking, or any common Dicing, Carding, or other unlawful Games; and to keep good Order and Rule in his or their Houses; nor willingly to harbour any suspected Persons, or any of ill Behaviour, or any of the Neighbours Servants, during the Time of their Licences; and not to harbour any Strangers in his or their Houses, unless in Case of Sickness or other reasonable Cause, above 24 Hours; and a particular Injunction is laid on the Commissioners by both Acts, to take always especial Care that the Persons they licence be of good Behaviour and Report. The Revenue arising by Licences was to be paid into the *Exchequer*, and all Penalties and Defaults to be there prosecuted. But as no such Commission is extant, the Money has

Their Power

And Duty.

(h) 14 & 15 Car. 2. cap. 18. and 17 & 18 Car. 2. cap. 19.

always

always been collected by the Officers of Excise. Which Power is confirmed to them, by 7 *Geo.* II. cap. 3. whereby it is enacted, that the Duties and Forfeitures arising by Licences, shall be raised, answered, collected and paid by such Ways, Means, and Methods as are appointed, directed, and expressed by the Act of Excise.

The Power of levying the Duties, &c. now vested in the Commissioners.

CHAP. X.

Of Hearth-Money.

* HEARTH-MONEY is a Duty of 2 *s. per Annum*, (a) payable to the Crown for every Hearth, Firing-Place and Stove within every Dwelling, or other House, or Edifice in the Kingdom of *Ireland*.

2 *s. per Annum* for every Hearth.

(b) All Houses in which Fires are made, having no fix'd Hearths with Chimneys over them, shall be deem'd to have two Hearths, and be charged with 4 *s. per Annum* accordingly, 'till one or more Hearths with Chimneys over them be fixed in such House.

Unfixed Hearths.

(c) No Person that † lives upon Alms, and is not able to get his or her living by Labour, no Hearth or Stove within the Scite

What Persons are exempted.

* Granted from and after the 29th of *September*, 1662. "That the publick "Revenue of the Kingdom might be in some Measure proportioned to the pub-"lick Charges and Expences thereof; and to the Intent and Purpose that his "Majesty, his Heirs and Successors might receive a full and ample Satisfaction "for the Profits of the Court of Wards in this Kingdom, and the Tenures, "Wardships, Liberties, Premier-seizins, Ouster-Lemains, Values and For-"feitures of Marriage by reason of any Tenure of the King's Majesty, or of "any other by Knight's Service, and all mean Rates, and other Gifts, Grants, "Charges incident or arising for or by Reason of the same, and other Perqui-"sites incident thereto, and for all Arrears, Accounts, and Demands any Way "due or payable, for or by Reason of the same from any of his Majesty's Sub-"jects of this his Kingdom of *Ireland*, since the 23d of *October*, 1641, or "that may grow due hereafter.

† It is to be observed that such Persons must not only live upon Alms, but must likewise be unable to subsist by their own Labour. the Intent of the Act being to exempt those only that were not able to labour by Reason of Age, Sickness,

(a) 14 & 15 Car. 2. cap. 17. § 1. *vid.* Hearth-money 1. *p.* 56.

(b) 17 & 18 Car. 2. cap. 18. § 14. *vid. ibid.* 10, *p.* 57.

of

of any College, Hospital, or Alms-house, nor any Oven or Kiln (except Ovens in Bakers Houses, Taverns, Inns, and Victualling-Houses, and Kilns wherein Malt or other Grain is, or shall be, dried to be sold) is chargeable with this Duty.

Poor Widows.

([d]) No poor Widow, who produces a Certificate of the following Tenor under the Hands of any two Justices of the Peace for the same County of which she is an Inhabitant, shall be charged with Hearthmoney. But as such Certificate can only discharge the present Year, it is necessary to be Yearly renewed.

Com. A. } *By* A. B. *and* C. D. Esq[rs], *two of his Majesty's Justices*
sc' } *of the Peace for said County.*

Form of a Certificate.

THIS is to certify whom it may concern, that We, the said Justices, do verily believe, that the House wherein *E. F.* now doth inhabit, situate, lying, and being in said County, is not of greater Value than 8 *s. per Annum* upon the full improved Rent. That the said *E. F.* is a poor Widow, and that neither she, nor any other, using the same Messuage, hath, useth, or occupieth any Land or Tenements of their own or others of the Yearly Value of 8 *s. per Annum*, nor hath any Lands, Tenements, Goods, or Chattels of the Value of 4 *l.* in their own Possession, or in the Possession of any other in Trust for them. Given under our Hands this Day of *Anno Domini*

A. B.
C. D.

When and by whom payable.

([e]) It is payable at one entire Payment on the 10th of *January*, in every Year, ([f]) by the Tenant or Occupier of such House or Edifice for the Time being, his Executors or Administrators, and not by the Landlord who let or demised the same, his Heirs, Executors, or Assigns.

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nels, or other bodily Infirmity. There are Numbers of idle lazy Beggars in this Kingdom who live entirely upon the mistaken Charity of the Publick, tho' better able to work than many of our industrious Poor, who subsist themselves and numerous Families by the Labour of their Hands Such indolent Vagrants were never designed to be favourep by this Act, which ought strictly and literally to be put in Force against them.

(e) 14 & 15 Car. 2. cap. 17. § 12 & 18. & 17 & 18 Car. 2. cap. 18. § 11 & 12. *vid.* Hearth-money 6, 7, 8, 9. *p.* 57.

(d) 14 & 15 Car. 2. cap. 17. § 13 & 17. & 17 & 18 Car. 2. cap. 18. §. 10. *vid. ibid.* 5. *p.* 57.

(e) 17 & 18 Car. 2. cap. 18. § 13. *vid. ibid.* 2. *p.* 56.

(f) 14 & 15 Car. 2. cap. 17. § 19. *vid. ibid.* 22. *p.* 60.

([g]) In

(g) In order to make a Charge, the ſeveral Conſtables and other publick Officers are required to go along with the Hearth-Money Collectors by the 3d of *November* Yearly, to the ſeveral Houſes and Edifices within their reſpective Pariſhes and Diviſions, and demand from the ſeveral Owners or Occupiers of ſuch Houſes, &c. an Account in Writing, under their Hands, of the Number of Hearths, &c. within their reſpective Occupations, and on receipt of ſuch Account, (which muſt be made and delivered ſome Time before the 10th of *November*) or in default thereof, to enter, in the Day-time, into ſuch Houſe or Edifice, and take an Account by their own View of the Number of Hearths chargeable with this Duty; and if any ſuch Hearth, firing Place, or Stove be omitted in ſuch Account, the Occupier forfeits 4 *s.* for every Hearth, &c. ſo omitted.

Owners, &c. to deliver Accounts of their Hearths, &c.

Officers to compare ſuch Accounts by their own View.

If any Houſe be uninhabited, Notice muſt be fix'd in Writing upon the Door, requiring ſuch Account to be made within 6 Days, and if not made in that Time, it may be enter'd, in the Day-time, and Account taken by View as aforeſaid.

How to proceed where Houſes are not inhabited.

(h) Any Conſtable, or other publick Officer, refuſing or neglecting to give Aſſiſtance herein, when required ſo to do, ſhall forfeit 40 *s.* for every ſuch Default. But notwithſtanding their Aſſiſtance is required, the Officer, upon their Neglect or Refuſal, has full Power to act by himſelf, as well in making a Charge, as in diſtraining, or otherwiſe lawfully ſecuring his Majeſty's Duty.

Conſtables refuſing their Aſſiſtance to forfeit 40 *s.*

(i) If any Hearth, &c. chargeable with this Duty, ſhall be fraudulently ſtopp'd up, defac'd, cover'd, or conceal'd from the Officer's View, the Owner, or Occupier, is to pay double Duty, or 4 *s.* for every ſuch Hearth, &c.

Concealed Hearths.

(k) This Duty is to be paid to the Hearth-money Officer, on Demand thereof, by him, or his Deputy, at the Houſe, Chamber, or Place where it becomes due; and in Caſe of Refuſal, or Non-payment, after ſuch Demand, the Duty and Arrears (not exceeding two Years) may be levied by Diſtreſs and Sale of the Offender's Goods, returning the Overplus, if any remains over and above the Duty, and Arrears, and Charges of Diſtreſs; which Charges ſhall, in no Caſe, exceed the 4th Part of the Duty and Arrears ſo levied. If the Party, making Default in Payment, ſhall remove to any other Houſe or Place * in the ſame County,

Hearth-money payable on Demand.

T t the

* The Sheriff in each County was, by the firſt Act, appointed the Collector of this Duty; and had particular Power by that Act to diſtrain the Defaulter's Goods

(g) 17 & 18 Car. 2. cap. 18. § 4. & 13. And 14 & 15 Car. 2. cap. 17. § 1 & 2. *vid.* Hearth-money 11, 13, 14, 15. *p.* 58 & 59.

(h) 17 & 18 Car. 2. cap. 18. § 2, 4, 5. *vid. Ibid.* 11, 20. *p.* 58 & 59.

(i) *Ibid.* § 8. *vid. Ibid.* 19. *p.* 59.

(k) *Ibid.* § 5. *vid. Ibid.* 3. *p.* 56.

Officers may distrain any where in the same County

the Officer may there distrain for the Duty chargeable on the House from whence he removed; and if no Distress can be had in the same County, Process may be issued out of the *Exchequer* for levying it upon the Offender's Goods or Lands in any other Part of the Kingdom. For which Purpose the Officers are to return Lists into said Court of *Exchequer* of all Persons making Default of Payment, there to remain on Record.

Arrears not to be prosecuted after two Years.

(1) No Owners, Proprietors, or Occupiers of Hearths, *&c.* are to be charged, distrained, or molested for Hearth-money, or Arrears thereof, that have been due upwards of two Years, nor for any Arrears that do not appear upon Record in the *Exchequer*.

Goods any where in the same County. By the new Act, All the Powers and Authorities, formerly vested in the Sheriffs, were transfer'd to the Officers by that Act appointed; whence it follows, by a necessary Consequence, that the Hearth-Money Collector may distrain in any Part of the same County, as the Sheriff had a Power to do before the making of the new Act.

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(1) 17 & 18 Car. 2. cap. 18. § 6. *vid.* Hearth-money 21. *p.* 59.

CHAP. XI.

Of Crown, Composition, and Quit Rents.

Crown-Rents.

CROWN-RENTS, are certain Rents reserv'd on Lands, Rectories, *&c.* granted by Letters Patents, and are express'd in said Letters Patents.

Composition-Rents.

COMPOSITION-RENTS, are Rents which the Lords, Gentlemen, and Free-holders of the Province of *Conaught* and County of *Clare*, by Agreement of the Chief Governour, in Behalf of Queen *Elizabeth*, obliged themselves, by Indenture, to pay her Majesty in Lieu of Cess and Press at 10 *s.* for every Quarter of Land in said Province and County.

QUIT-

Quit-Rents.

Quit-Rents, are certain Rents reſerved on the Lands forfeited in the Grand Rebellion of 1641, and granted to Adventurers, &c. by the Acts of Settlement, at the following Rates. Quit-Rents.

		l.	*s.*	*d.*	
For every Acre of ſuch Land in—	*Leinſter*	00	00	03	Rates *per* Acre.
	Munſter	00	00	02 ¼	
	Ulſter	00	00	02	
	Conaught	00	00	01 ½	

The ſaid Acre to be accounted at 160 Pearches to the Acre, and 16 Foot and ½ to the Pearch: ſo that the Statute Acre bears Proportion to the *Iriſh* Plantation Acre as 196 to 121 nearly. And what Acre.

Theſe Rents are paid to the ſeveral Collectors of his Majeſty's Revenue, whoſe Receipts, by 9 *Will.* III. cap. 31. are good and valid in Law againſt the Crown, and as effectual, to all Intents and Purpoſes, as an *Exchequer* Acquittance duly paſs'd and enter'd in the ſeveral Offices of the *Exchequer*. To be paid to the Collectors.

Theſe Receipts or Acquittances are to be writ on Parchment, wherein ſhall be mention'd the Sum receiv'd, and for what Gales, Rent, and for what Land, and on what Account, and for every ſuch Acquittance given by the Collector for any Sum above 5 *s.* and not exceeding 20 *s.* a Fee of 6 *d.* is due; for every Sum above 20 *s.* and not exceeding 5 *l.* the Fee is 1 *s.* for every Sum above 5 *l.* and not exceeding 15 *l.* the Fee is 1 *s.* 6 *d.* and for every Sum above 15 *l.* the Fee is 2 *s.* nor can he, in any Caſe, receive more than 2 *s.* for any one Acquittance. Acquittances. Fees.

Where one Perſon ſtands charged with the Payment of ſeveral diſtinct Sums, in reſpect of ſeveral Parcels of Lands and Tenements deriv'd from ſeveral diſtinct Patents; or where the ſame is charged in the Name of other Perſons not in Poſſeſſion of ſuch Lands, the ſeveral Collectors, within their reſpective Diſtricts, on Receipt of ſuch Rents, ſhall give to the preſent Poſſeſſor, who pays the Rent, one Acquittance for the Money paid, in which ſhall be diſtinctly mention'd the Lands and Tenements, the Rent, for what Gales, and by whom paid, and no greater Fee than before-mentioned is due for ſuch one Acquittance. One Acquittance to be given for all Lands belonging to any one Perſon within the Diſtrict.

The ſeveral Collectors of his Majeſty's Revenue are to keep Yearly *Two-penny*-Books, ſo called from the Fee annex'd to them, wherein they are to enter all Receipts or Acquittances by them given on Account of theſe Rents, under their Hands, and in Preſence of the Perſon who pays the ſame; to which Receipt, ſuch Perſon, or any other on his Behalf, may ſet his Name; and for every ſuch Entry a Fee of 2 *d.* is due. Theſe Books are to be *Two-penny*-Books.

be return'd Yearly by the ſeveral Collectors, under their Hands, on their Oaths, and before ſtating their Accounts, into the Auditor-General's Office, where they are to remain, both as a Charge upon the Collectors, and a Diſcharge to the Subject, in Caſe the Original Receipt or Acquittance ſhou'd happen to be loſt or miſlaid.

THE

THE

METHOD

Of Making

ENTRIES

Inwards and Outwards;

Of Granting and Obtaining

Præmiums, Debentures, &c.

DIRECTIONS to Maſters of Ships:

WITH

Several Uſeful TABLES.

ENTRIES,

INWARDS and OUTWARDS,

How to be made.

ALL Goods muſt be enter'd in the Name of the true Proprietor, whether Native or Alien, otherwiſe great Penalties will be incurr'd, *viz.* Entries to be made in the Name of the true Proprietor.

Aliens Goods ſhipp'd off in the Name of a Native are forfeited, and the Perſon making ſuch Entry, whether Native or Alien, forfeits all his Goods perſonal. *A. C. Rule* 2. Penalties.

Goods enter'd in the Name of any other Perſon than the very Owner or Proprietor, (being not ſold, bargained or contracted for before ſuch Entry, or before the Arrival of ſuch Goods) are forfeited, or their Value. *Ibid.* § 20.

Goods enter'd in any other than the Name of the real Importer, or in the Name of any known Merchant, or other Perſon, to colour ſuch Goods, whether with or without the Conſent of ſuch known Merchant, *&c.* are forfeited, or their Value. *A. E.* § 18 & 29. But Retailers offending herein, forfeit double the Value of ſuch Goods, to be levied by Diſtreſs, or, in Default thereof, to be impriſoned 'till due Satisfaction be made. *Ibid.* § 24.

Theſe Penalties are abſolutely neceſſary for the Security of his Majeſty's Revenue and the Trade of this Kingdom. For if a Strangers Goods be enter'd in the Name of a Native, the Crown loſes in ſome Caſes one Half, and in others one fourth Part of the Cuſtom; and the Stranger is thereby enabled to import his Goods at all Times as cheap, and, in moſt Caſes, cheaper than a Native. This turns the Balance ſtrongly in his Favour, and puts the Benefit of our Foreign Trade in his Power.——If a Retailer enters his Goods in the Name of a Wholeſale Merchant, the Crown either loſes the Allowance of 6 *l.* or 10 *l. per Cent.* or if ſuch Goods be bonded, lies out of the Money 'till ſome ſubſequent Sale or other Accident obliges him to pay the Exciſe, and Wholeſale Merchants loſe

N. B. 1ſt.

2dly.

loſe the Benefit of that valuable Diſtinction the Law has made in their Favour.

Goods muſt be enter'd under their proper Denominations or forfeited.

All Goods muſt be enter'd under their true and proper Denomination, otherwiſe they are ſubject to Forfeiture; which Denominations ought to be expreſſed in the very Terms of the Book of Rates: As for Inſtance, Liquorice Juice muſt be called *Succus Liquoritiæ*; Amber for Phyſical Uſes muſt be called *Carrabe* or *Succinum*, &c. If any Merchant be in a Doubt concerning the the proper Denomination or Quality of his Goods, the Law has provided for his Safety, by granting a Bill at View, as in the following Paragraph.

Bills at View.

The Laws of Cuſtom and Exciſe ſuppoſe every Entry to be a full and perfect Account both as to the Quantity and Quality of all the Goods and Merchandizes contained in the outward Bulk expreſſed therein; and declares, that all Goods ſhort or unduly enter'd, either as to Quantity or Quality, ſhall be forfeited, or the Value. And for the Safety of ſuch Merchants, who for Want of Bills of Lading, or other juſt Cauſe, cannot make a full and perfect Entry, the Law has provided, that any ſuch Merchant making voluntary Oath, that he knows not the juſt Quantity and Quality of ſuch Goods, may have a Warrant for bringing them to the Cuſtom-houſe Key, where they ſhall be viewed in Preſence of an Officer. And ſuch of ſaid Goods as ſhall afterwards be ſhort or unduly enter'd ſhall be forfeited, or their Value, as before.

Poſt Entries are by Indulgence, and not according to Law.

Hence it appears, that there is no ſuch Thing as an Entry for one Part, and another Entry for the Remainder of any one Parcel of Goods, in Law, though the preſent Practice indulges the Merchant therein. And for the Benefit of Trade, the Commiſſioners do allow, the Merchants to take away ſuch Goods as they have ſhort enter'd, on paying Duty for the ſame in a ſecond Entry by the Name of a *Poſt*. But where a Merchant can comply with the Terms of the Law, it will be for his own Advantage ſo to do, by preventing a ſecond Trouble and farther Expence.

Form and Contents of an Entry.

All Entries are to be ſign'd by the Merchant Proprietor, or ſome Perſon for whom he ſhall be reſponſible; in which ſhall be expreſs'd the Name of the Ship, and the Maſter, the Burthen, of what Place, and from whence freighted, with the Marks and Numbers of the outward Bulk in the Margin, and the Quantities and Qualities of all Goods therein contained. The like Rules, *mutatis mutandis*, are to be obſerved in an Entry Outwards.——The *Act of Cuſtoms*, § 16. impoſes a Penalty of 10 *l.* for every Entry not made in the preſcribed Form.

Penalty.

All Entries ought to be fair and legibly written, and the Quantity of the Goods therein mentioned to be ſet down in Words at length, without any Abreviations or Figures, nor ought any Entry to be paſs'd which is any Way obliterated, interlined, or altered. But the Number of Caſks, Packs, Bundles, Caſes, &c. in which the

the Goods are contained, may be inſerted in the Margin in Figures.

Goods rated by the Hundred Weight ought ſo to be enter'd.—If by the ſuttle Pound, let the Entry be made of ſuttle Pounds. If rated by the Ell for one Duty, and the Yard for another, as in the Caſe of ſeveral foreign Linens, let the Entry be of ſo many Ells, cont. ſo many Yards.——If by the Pound Weight for one Duty, and the Yard for another, as in the Caſe of *Indian* Silks, let it be enter'd ſo many Pound Weight, containing ſo many Yards—and ſo in all other Inſtances of the like Kind.

Certificate Goods from *Great Britain*, if (as frequently happens) the Terms required in the Certificate for obtaining the Debenture there be different from thoſe of the ſame Goods in the Book of Rates, may be ſo enter'd as to comply with the Law in both Caſes. But the diſcharging Officer is to take Care that no Fraud be committed under Colour of ſuch Certificate. And if any Doubt ariſes, he is to lay it before the Commiſſioners for their Determination. Certificate Goods.

No Warrant can be granted for the Landing or Diſcharge of any certificate Goods or Hops from *Great Britain*, until the Maſter produces a Duplicate of his Contents. *Vid.* Duplicates *in the Abridgment*, p. 30. Hops.

No Warrant or Licence can be granted for the Diſcharge of any Goods out of a Ship (not in Leak or Wreck) before Invoice. No Warrant to be granted before Invoice.

No Warrant is to be granted for ſhipping Hides, Wool, or Timber, *&c.* to *Great Britain*, nor for any unſtamp'd Cards, before Bond be given for the due Exportation thereof, according to Law. Hides, *&c.* to be bonded.

No Entry of Goods directly from the *Britiſh* Plantations is to be received, before the Maſter produces a Cocquet certifying the ſame to be of the Growth or Manufacture of ſaid Plantations. Where no Cocquet is to be had, the Commiſſioners muſt be acquainted with it, who will determine according to ſuch other Evidence as may be produced for their Satisfaction therein. Plantation Goods.

No Abatement is to be made in Cuſtom of Plantation Goods imported from *Great Britain*, 'till a Cocquet, certifying the ſame, be produced, the Date of which muſt be ſet down on the Collector's File, and ſigned by the proper Officer, as in the firſt of the following Examples.

Goods which pay no Duty are to be particularly enter'd, both as to Quantity and Quality, being liable to the ſame Penalties for undue Entry as if they were ſubject to Duty. Goods which pay no Duty.

Goods to be imported Duty free, by Order from the Lords of the Treaſury, are to be duly enter'd, particularly valued, and the full Duties caſt up as in other Caſes. But the Date of ſuch Order is to be ſet down, as likewiſe the Date of the Commiſſioners Order, confirming the ſame, as uſual.

Entries.

Entry. That Bill which is ſigned by the Merchant is called the Entry, and is the Original in Law, (though, in moſt Diſputes, Reference is made to the Warrant, as being the moſt authentick Copy of the Diſcharge.) The Copy of which Bill, ſigned by the Collector, *&c.* is called the Warrant, becauſe, when all Requiſites are performed, it becomes a Voucher or Warrant to the Land-waiter for the Diſcharge of the Goods; and the other Copy left with the Comptroller, or his Deputy, is the Patentee's File. The Requiſites conſtituting a Warrant are, that the Number and Date thereof agree with thoſe of the Entry, that it be ſign'd by the Collector, Comptroller, or Cheque, and likewiſe by a Commiſſioner, if in the Port of *Dublin*.

Warrant.

All Entries Inwards (except ſuch as are Free, or pay no Exciſe) may be ſuppos'd to conſiſt of 4 Columns. The *Firſt*, is the Margin, in which is contain'd the Marks and Numbers of the outward Bulk, and Computation of additional Duties. The *Second* contains the particular Denominations and Quantity of the Goods, or inward Content, which muſt always be expreſſed in Words at length. The *Third* contains the Values or Rates of ſuch Goods, with the Computation of Cuſtom, into which Column are likewiſe brought all other Net Duties in order to make a Total. And the *Fourth* contains the Rates and Computation of Exciſe. The Particulars of each Duty are explain'd at large in the preceding Part, with this Difference, that the Examples there are only of ſingle Articles; But where the Examples here conſiſt of two or more Articles, the Values of each are added together, and the Duty calculated from that Total as if but one Rate.

N. B. No Fraction leſs than a Penny is taken Notice of in the common Calculation of Duties, but what may be deficient in one Duty is generally made up in another, ſo as to be equal upon the Whole.

Entries.

Example I.

Dublin, Jan. 13, 1735,

Inwards.

Neptune of and from *Whitehaven*, Bur. 45 Tuns, *Jos. Taylor*, Master.

Mathew Houghton, Merch^t.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
T 8 Hogsheads. N° 111. a' 118.	q^t Five thousand suttle Pounds of Tobacco, *British* Plantation, *per* Cocquet	625	00	0	416	13	4
		31	05	0	20	16	8
		1	11	3	2	01	8
		29	13	9	18	15	0
		18	15	0			
		65	12	6			
		114	01	3			

l.	*s.*	*d.*	
1458	06	08	*Mathew Houghton.*
72	18	04	
7	05	10	
65	12	06	

B. P. per Cocquet. Dated *Jan.* 8. 1735.

J. F.

The Additional Duty on Tobacco appears here in the Form of a Poundage Duty, though, in reality, it is not; but as the Value in Custom *per* Pound is	00	02	06
The Value in Excise	00	01	08
If you repeat the last	00	01	08
It amounts to	00	05	10
The twentieth Part, or 5 *l. per Cent.* of which is	00	00	03 ½

being the Additional Duty of Tobacco *per* Pound; so the common Practice is to add the Value in Custom to twice the Value in Excise, and the Total becomes a supposed Value, from whence the additional Duty is computed as above. But as this Method is only for the Convenience of Computation, it will be found of less Trouble, and more strictly conformable to Law, to add the gross Custom, or 5 *l. per Cent*, of the Value, to twice the gross Excise, or 10 *l. per Cent.* of the Value, and the Total shall be the gross Additional Duty. Thus,

Gross Custom	31	05	00
Excise doubled	41	13	04
Additional Duty at 3 *d.* ½ *per* Pound	72	18	04

ENTRIES.

EXAMPLE II.

Inwards. *Dublin, Jan.* 13. 1735.

Dorset of *Dublin*, *William Cave*, Master, from *Bordeaux*.

			Ald. *Richard Dawson.*	
			l. *s.* *d.*	*l.* *s.* *d.*
RD ✡ 10 Puncheons N° 1. a' 10.	q^t One thousand Gallons of Spirits perfectly made single		1000 00 0	333 06 8
l. *s.* *d.*			50 00 0	16 13 4
666 13 4			16 13 4	1 00 0
33 06 8	For Ald. *Rd. Dawson.*			
2 00 0	*James Byrne.*		66 13 4	15 13 4
			3 06 8	
31 06 8			63 06 8	
			15 13 4	
			31 06 8	
			110 06 8	

The common Manner of computing the additional Duty on single Spirits, is (as above) to double the Value in Excise in order to form a supposed Value whence the Duty may be calculated: But a more concise and easy Method is to take a tenth Part, or 10 *l. per Cent.* of the Value in Excise, which will be the gross Additional Duty required.

EXAMPLE III.

Inwards. *Dublin, Jan.* 13. 1735.

John and *Betty*, of and from *Liverpoole*, *John Murdock*, Master.

William Newton, Merchant.

		l. *s.* *d.*	*l.* *s.* *d.*
2 Creats q^t Four hundred and eighty *English* drinking Glasses		4 00 0	4 16 0
	Jurat. R. N.		
4 *Ditto* q^t Four Creats, course Earthen Ware		1 08 0	1 08 0
l. *s.* *d.*			
1 8 0	*William Newton.*	5 08 0	6 04 0
0 1 5		0 05 5	0 06 2
		0 00 3	
Valued in Excise,		0 05 2	
per P. C.		0 06 2	
		0 01 5	
		0 12 9	

ENTRIES.

EXAMPLE IV.

Inwards. *Dublin, Jan.* 13. 1735.

Mary, of and from *London*, *Jeremiah Pulford*, Master.

Abraham Wilkinson, Merchant.

		l. *s.* *d.*	*l.* *s.* *d.*
3 Casks N° 23. a' 25.	*cont.* Two thousand one hundred and forty suttle Pounds of Cocoa Nuts —	89 03 04	160 10 00
l. *s.* *d.* 26 15 00 / 1 12 01 / 25 02 11	One hundred and twenty Horns of Harts or Stags, *cont.* Five hundred Weight —	1 16 00	25 00 00
1 Bale,	*cont.* Two hundred and thirty eight suttle Pounds thrown undyed *Bassan* Silk, at 16 Ounces to the Pound —	396 13 04	285 12 00
A.W. one Box, *l.* *s.* *d.* 21 16 03 / 1 06 02 / 20 10 01	*cont.* One hundred and sixteen half Pieces of Cambrick, and one third of half a Piece, *cont.* Eight hundred and seventy two Yards and an half —	145 08 04	145 08 04
1 Case, N° 5. *l.* *s.* *d.* 7 02 06 / 0 08 07 / 6 13 11	*cont.* Twenty five Pounds of *Indian* Silk Manufacture, q'. Ninety five Yards — / Forty Pounds of *Italian* Silk Manufacture	62 10 00 / 100 00 00	125 00 00 / 200 00 00
		795 11 00	941 10 04
5 00 00 / 0 06 00 / 4 14 00	*Abraham Wilkinson.*	39 15 07 / 1 19 09	47 01 06 / 2 16 06
		37 15 10	44 05 00
		44 05 00	
	Cocoa Nuts —	25 02 11	
	Cambrick —	20 10 01	
	Indian Silk —	6 13 11	
	Italian Silk —	4 14 00	
		139 01 09	

ENTRIES.

The above Example may be sufficient to illustrate the Method of making the most intricate Entries, and demonstrates the Necessity of the Rule in *p.* 401. for entering Goods differently rated or taxed in Custom, Excise, or additional Duties. Thus Horns of Harts or Stags are enter'd both by Number and Weight; Cambricks by the Half-piece and by the Yard; *Indian* Silks by Weight and by the Yard. But *Italian* Silks by Weight only, because its Duties are all to be computed from the Weight.

Rules for computing the Custom of Goods variously affected by the Act of Navigation.

The common Method of computing the Duties of an Entry of various Goods, whereon different Customs are to be collected according to their several Circumstances of Importation, seems (as it really is) full of Confusion, and unintelligible, even to a Man tolerably well acquainted with the Customs, 'till explained by a tedious Examination.——The following Rules (if comply'd with) wou'd not only render it more commodious both to the Computer and Examiner, but wou'd likewise prevent a Number of Surcharges arising from the Omission of bringing some of those Duties to Charge.

RULE I.

Entries from *Great Britain.*

Where Goods from *Great Britain* are in the same Entry with Goods from a foreign Part, add $\frac{1}{3}$ to the Custom-Rates of such foreign Goods; if subject to double Aliens Custom, treble said Rates, and compute the Whole as from *Great Britain.*

RULE II.

From Foreign Parts.

Where Goods, subject to the $\frac{1}{3}$, are in the same Entry with Goods subject to Aliens Custom, add one half to the Custom-Rates of such Aliens Goods; if subject to double Aliens Custom, multiply the Rate by $2\frac{1}{2}$, and compute the whole as in the common Case of foreign Goods imported by Natives.

The like Rules are every Day practised in computing the Custom of Plantation Goods from *Great Britain* by Cocquet, which, as no more than half the Custom is due, is calculated at the half Rate only from the Book of Rates; and in the Excise of Drugs, the Rates of which are always doubled, because they are to pay double in Excise; and why we shou'd not do so with every other Article, when easy practicable Rules are invented for the Performance of it, no Shadow of a Reason can be assigned.

Suppose

ENTRIES.

Suppoſe an *Engliſh* Ship, duly navigated, takes in a Loading of Currants and Salt above the *Streights*, diſcharges Part of her Loading at *London*, and takes in Sugars, Whale-bone, Drugs and Figs for *Ireland*, the Entry will ſtand as follows;

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
Ten Tun of Currants from the *Streights*	1066	13	04	800	00	00
One thouſand Buſhels of Salt from *Ditto*	66	13	04	250	00	00
Two Tuns of Muſcavadoes Sugar from *London*, *Britiſh* Plantation *per* Cocquet	30	00	00	40	00	00
Five hundred Weight of Sugar in Loaves, refin'd in *England*	30	00	00	35	00	00
Six hundred Weight of Whale-bone not caught and cur'd by *Britiſh*	9	00	00	15	00	00
One hundred Weight *Ditto*, caught and cur'd by *Britiſh*, *per* Cocquet	0	10	00	2	10	00
One Box of unrated Drugs, Value *Jurat.* W. S.	5	00	00	10	00	00
One Tun of Figs	20	00	00	30	00	00
	1227	16	08	1182	10	00
	61	07	10	59	02	06
	3	01	05	3	10	11
	58	06	05	55	11	07
	55	11	07			
	113	18	00			

The Currants are here rated at 5 *l.* 6 *s.* 8 *d. per* Hundred Weight, and the Salt at 1 *s.* 4 *d. per* Buſhel, being exactly $\frac{1}{3}$ more than rated in the Book of Rates, and the foreign Whalebone at 1 *l.* 10 *s. per* Hundred Weight, which is juſt treble the Rate. The Articles of *Britiſh* Plantation Sugar and Drugs are as common.

Suppoſe

Entries.

Suppoſe the following Goods imported from *Spain* in a *Spaniſh* Veſſel, the Duty will be calculated in the following Manner, *viz.*

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
One hundred and twenty Barrels of Small Nuts	60	00	00	60	00	00
Fifty Barrels of Cheſtnuts	37	10	00	37	10	00
Two Tuns of Raiſins	130	00	00	86	13	04
Fifty Buſhels of Salt	3	15	00	12	10	00
Three hundred Ling-Fiſh, not caught and cured by *Britiſh*	45	00	00	00	00	00
	276	05	00	196	13	04
	13	16	03	9	16	08
	4	12	01	0	11	10
	18	08	04	9	04	10
	00	18	05			
	17	09	11			
	9	04	10			
	26	14	09			

The Raiſins are here computed at 3 *l.* 5 *s. per* Hundred Weight, and the Salt at 1 *s.* 6 *d per* Buſhel in Cuſtom, being juſt one Half more than the original Rates, according to the Rule for Goods Subject to Aliens Cuſtom: and the Ling at 15 *l. per* Hundred; being 6.13.4 (or the original Rate) multiplied by 2 $\frac{1}{4}$ according to the Rule for Goods liable to double Alien's Cuſtom.

Entries of Wines.

In Entries of Wine, particular Mention muſt be made, whether they are fill'd or unfill'd; if fill'd up on Board, no Allowance can be made in Cuſtom, and only one 10 *l. per Cent.* in Exciſe and additional Duties to a Wholeſale Merchant; if not fill'd up, one 10 *l. per Cent.* is allowed thro' all the Duties to a Retailer or Conſumptioner; and twice 10 *l. per Cent.* in Exciſe and Additional Duties to a Wholeſale Merchant.

The Caſe of ſome Entries of *Rheniſh* Wines conſider'd.

An Indulgence has ſometimes been practiſed in the Caſe of *Rheniſh* Wines. Theſe Wines are commonly imported in uncertain Caſks, ſome of which contain upwards of a Tun. The Method of entering them is——So many Caſks, *cont.* ſo many Awmes of *Rheniſh* Wine, unfill'd, 10 *l. per Cent.* to be allowed for Leakage, and 10 *l. per Cent.* for Exciſe, *&c.*—— The diſcharging Officer gauges the Caſks as full, and the Poſt is made of ſo many Gallons of *Rheniſh* Wine unfill'd, and the 10 *l.*

per

per Cent. for Leakage is allowed on the Poſt as in the original Entry.

That the Law never intended to countenance the Importation of Wine in irregular Caſks, will, I believe, ſufficiently appear hereafter. But beſides the Abſurdity of entring a determinate Number of Gallons, and claiming an Allowance for Leakage, it may poſſibly deſerve a ſerious Conſideration, whether the Leakage on 6 Awmes, 4 Hogſheads, 3 Puncheons, or 2 Buts be not much greater than that of a ſingle Caſk cont. a whole Tun, or perhaps 2 Tuns, and conſequently, whether the Allowance of 10 *l. per Cent.* for Leakage do not vaſtly exceed the Intention of the Law; and farther, whether the Merchant, if he found the Leakage to be conſiderable, wou'd not chuſe, or rather, inſiſt on entering his Wines full, as hath been many Times practiſed on the like Occaſions.

Caſe of importing Wine in Buts or Pipes above Gage.

Since I am upon the Method of entering Wines, I hope to be excus'd the following Digreſſion concerning the great Diſpute now depending between the Crown and the whole Body of Merchants about the Importation of Wines in Buts or Pipes.

The *Act of Exciſe*, § 32. enacts, "That for taking away all "Diſputes or Controverſies that may ariſe touching the Contents of "a *Tun* of *Wines*, it is hereby *declared*, although *Two hundred* "*and fifty two* Gallons is the *juſt* Meaſure of *one* Tun, that never"theleſs, two *Buts*, four *Hogſheads of what Sort ſoever*, ſix *Tierces*, "three *Puncheons* or *Tercions*, and eight *Quarter-Caſks*, ſhall be "reckoned and accounted a *Tun* of Wine: And every *Caſk* of "Wine imported, which if full, ſhall exceed a *Quarter-Caſk*, "ſhall be accounted for a *Tierce*; and every *Caſk* that ſhall exceed "a *Tierce*, ſhall be accounted for a *Hogſhead*; and every *Caſk* that "ſhall exceed a *Hogſhead*, ſhall be accounted for a *Puncheon*; and "every *Caſk* that exceeds a *Puncheon*, ſhall be accounted a *But* or "*Pipe*; WITHOUT ANY ALLOWANCE OF UNDERGAGE "WHATSOEVER."

As it is declared by the above recited Clauſe, that two *Buts* or *Pipes*, *of what Sort ſoever*, ſhall be accounted a Tun, it is inſiſted on by the Merchants, that any two Caſks, imported by the Denomination of Buts or Pipes, ſhall paſs and pay Duty as a Tun of Wine only, notwithſtanding their real Content does exceed 252 Gallons; and that ſuch Caſks ought not to be gauged.

That all Wines ought to be imported in regular Casks.

That the conſtant Endeavours of the Legiſlature, Time immemorial, have been to prevent the Importation of Wines in irregular Caſks, may appear from the *Engliſh* Statutes of 2 *Hen.* VI. cap. 11. 18 *Hen.* VI. cap. 17. & 1 *Rich.* III. cap. 13. all in Force here; in each of which it is expreſly declared, that a But of Wine ſhall contain 126 Gallons; and the firſt recited Statute (made in the Year 1423) tells us, that it was of old Time ordained and lawfully uſed, that Tuns, Pipes, Tercions, and Hogſheads of Wine ſhou'd be of certain Meaſure. By 27 *Ed.* III.

cap. 8. (made *Anno Dom.* 1353.) it is ordained that all Wines, white and red, imported, shall be well and lawfully gauged, and makes it Forfeiture of the Goods to refuse suffering the Wines to be gauged: And by the second and third recited Acts, the Office of Gauger is confirmed, and certain Fees annexed to it. These Laws were made for the Preservation of the legal Assize, and to prevent Impositions on the Buyer, at a Time when no other Duty appears to be levyed on Wines than Prizage; and tho' in some Particulars disused, yet remain in full Force, whenever it shall appear necessary to the Government to put them strictly in Execution.

That this is the Intent of the Excise Laws.

If we consider the above recited Clause of the *Act of Excise* in an unprejudiced Light, we shall find the Ends and Intentions of the Legislature to be the same; for, by it a visible Penalty is imposed on such irregular Importation in any Kind of Cask under a But or Pipe; and it is not to be doubted but that Penalty would have been farther extended, had there been any known Denomination for a Cask containing more than half a Tun, or any Cask distinguished by the Name of a But or Pipe containing more than 126 Gallons at any Time before, or cotemporary with, the making of that Act.

An Instance to demonstrate the Absurdity of a contrary Opinion.

Let it be supposed, for once, that the above Clause warrants the Importation of Wine in any Casks denominated Buts, two of which shall pay Duty only as a Tun, notwithstanding the Contents of each exceed 126 Gallons, and that a Merchant imports forty such Casks, each containing 160 Gallons (which is yet less than some that have been imported) this Importer shall pay Duty for no more than 20 Tun, or——————————— 5040 Gallons.
And shall receive——————————— 6400
Being 1360 Gallons, or 5 Tun and 100 Gallons more than he pays Duty for.

Suppose again another shall import forty Casks, cont. 100 Gallons each: these are, by Law, to be accounted Buts or Pipes, because they exceed a Puncheon, or 84 Gallons, so the Merchant pays Duty for——————————— 5040 Gallons.
And receives no more than——————————— 4000
Being 1040 Gallons, or 4 Tun and 32 Gallons less than what he pays Duty for. And the Difference between these two Importations is something more than 9 Tuns and $\frac{1}{2}$, which, supposing to be *Spanish* Wine, amounts to 174 *l.* in favour of the first, and is very near 100 *l.* saved from the Crown.

Now can any Thing appear more absurd than such a Supposition. or more contrary to the constant Practice of the Legislature, who endeavour to put all Subjects on the most equal Footing? Can it be imagined that their Intent was to make the same Law oppressive to one Subject and advantageous to another, meerly because he has a happy Dexterity in perverting the Meaning of the Laws, and a Spirit to attempt Inovations?

It

ENTRIES.

It may be objected, that the Words are general, and ſay 2 Buts, 2 Pipes, *of what Sort ſoever*, ſhall be accounted a Tun, but the ſame Sentence likewiſe ſays, 4 Hogſheads, *of what Sort ſoever*, which are ſufficiently prohibited from any Overgage by the ſubſequent Words: and by declaring 2 Buts or Pipes to be equal to a Tun, or 252 Gallons, it ſtrongly implies, that any Caſk which exceeds 126 Gallons, or half a Tun, is not a But, and therefore not to be diſcharged as ſuch: And as the Contents cannot be better aſcertained than by Gauging, this ſeems to be the moſt natural Method of charging ſuch irregular Caſks, and doing the ſtricteſt Juſtice between the Crown and the Subject, and has likewiſe been the conſtant Practice of the Commiſſioners and Sub-Commiſſioners in their reſpective Diſtricts on all Occaſions of Diſpute.

A principal Objection anſwered.

That ſuch irregular, Casks ought to be gaged.

The Hazard of the Importer in this Caſe appears to be very great; for ſuch irregular Caſk, being enter'd as a But or Pipe, may be ſeized and proſecuted to Condemnation, by the Laws of Exciſe, for being enter'd under a wrong Denomination.

That they are, indeed, ſubject to Forfeiture.

CHAP. V.

Of Draw-backs.

DRAW-BACKS are diſtinguiſhed into DEBENTURES and REPAYMENTS: The former are ſuch Part of his Majeſty's Duties as are drawn back on Exportation of Goods which have paid Duty Inwards; and the latter are ſuch Abatements or Draw-backs as are granted on Account of Damage or Over-entry.

Draw-backs diſtinguiſhed.

All foreign Goods, which have paid Duty Inwards, are intituled to ſome Draw-back or Debenture on Exportation, according to the different Circumſtances of Time and Perſons, except

Debentures.

CALLICOES
HOLLANDS
LINEN } foreign
SAIL-CLOTH }
FOREIGN GOODS exported to the ISLE OF MAN

} which are excluded from the Benefit of any Repayment on Exportation.

And firſt, in *Cuſtom*——All Sugars and other Goods, except Wines, Tobacco, wrought Silks, Haberdaſhery, and Grocery

Cuſtom.

Wares of all Sorts, being exported by any Subject in 12 Months, or Stranger in 6 Months, draw back half the Cuſtom paid for the ſame at Importation.

Exciſe. In *Exciſe*, the Whole is repaid, without Limitation of Time, to a Wholeſale Merchant, provided the Property has not been altered, *i. e.* that the Goods have not been ſold, bartered or exchanged for other Goods, or ſent by Land-Carriage into the Country ſince their Importation, in which Caſe, no Debenture can be granted, nor is any Draw-back in Exciſe due by Law to a Shop-keeper, Retailer, or Conſumptioner, on Exportation of their Goods.

Additional Duties. In *Additional Duties*, the Whole is repaid, without Limitation of Time, to a Wholeſale Merchant, as in Exciſe; except the Duties on Wines, Strong-Waters, Spirits, Brandy, Silk, Hops, *China*, Earthen, Japann'd or Lacquer'd Ware; which, unleſs exported by Subjects in 18 Months, or Strangers in 12 Months, can have no Draw-back in Additional Duties on Exportation.

How to obtain the Debenture on foreign Goods. In order to obtain the Debenture on Exportation of foreign Goods, a Permit muſt be taken out for ſhipping the ſame, in which the Date of the Entry Inwards, the Names of the Importer, the Ship, the Maſter, and the Port or Place from whence imported, muſt be particularly expreſs'd, as in the following Form, *viz.*

Port *Dublin*.

" PERMIT *J. B.* Merchant, to ſhip on board the *Lively* of " *Cheſter*, *J. R.* Maſter, thither, Fifty three Gallons and " a Pint of Spirits perfectly made ſingle, Duty thereof paid *per* " ſaid Merchant the 23d of *July* laſt, out of the *Dorſet* of *Dublin*, " *W. C.* Maſter, from *Bourdeaux*, and now allowed to be exported " Duty free. Dated at the Cuſtom-houſe, *Dublin*, this 2d of " *September*, 1736.

R. N. D. Compt^r.
W. S. D. Cuſt^r. & Coll^r.

By Vertue of which Permit, the Goods being view'd, examin'd, and ſhipp'd, and the ſame being certified on the Back of it by the diſcharging Officers, the Maſter of the Ship in which they are to be exported, muſt outvoice the ſame, and make particular Oath, or (if a Quaker) affirm, that to the beſt of his Knowledge and Belief thoſe Goods are not intended to be re-landed, and that he will not permit or ſuffer the ſame, or any Part thereof, to be re-landed in *Ireland*, unleſs in Caſe of real Diſtreſs. The permit muſt then be delivered to the chief Officer upon the Tide along with the Clearings of the Ship, who muſt particularly examine, and certify on the Back thereof, that the Goods therein mentioned were on Board at the Time of ſailing. The other Requiſites will fully appear from the following Form of a Debenture as now practiſed in the Port of *Dublin*.

Port

Port *Dublin*.

J. B. Merchant, hath enter'd with us this 2d Day of *September*, 1736. in the *Lively*, *J. R.* Maſter, for *Cheſter*, Fifty three Gallons and a Pint of Spirits perfectly made ſingle, the Cuſtom, Exciſe, and Additional Duties whereof were paid Inwards the 23d of *July*, 1736, and for further Manifeſtation of his juſt Dealing herein, he hath alſo taken Oath before us of the ſame. Dated at the Cuſtom houſe, *Dublin*, the Day and Year aboveſaid.

R. N. D. Comptr.
J. F. Collr.

J. B. Merchant, maketh Oath, that the Fifty three Gallons and a Pint of Spirits perfectly made ſingle, mentioned in the above Certificate, were ſhipp'd according to ſaid Entry, and are really, and *bonâ fide*, the ſame which paid his Majeſty's Duties Inwards the Day aboveſaid; and that they have not been, nor are intended to be re-landed in any Port or Place in *Ireland*; nor to be landed in the *Iſle of Man*.

Jurat coram me 22 *Die Septembris*, 1736.

J. B. Merchant.

J. F. Collr.

THESE are to certify whom it may concern, that the Fifty three Gallons and a Pint of Spirits, perfectly made ſingle, above-mentioned, were ſhipp'd at the Key the 2d of *September*, 1736. Certify'd by

T. W. Searcher.
J. H. Land-waiter.

THE Cuſtom, Exciſe, and Additional Duties of the aboveſaid Fifty three Gallons and a Pint of Spirits perfectly made ſingle were paid the Day above-mentioned.

	l.	*s.*	*d.*
Half Cuſtom ——	1	13	8
Whole Exciſe ——	0	16	8
Additional Duty —	1	13	4
	4	03	8

T. L. Exr.
J. F. Collr.
R. N. D. Comptr.

YOU are to pay unto *J. B.* Merchant, the above Sum of 4 *l.* 3 *s.* 8 *d. ſterl.* and place the ſame to your Account of Repayments for the Quarter End. For which this with the ſaid Merchants Receipt ſhall be your Warrant and Diſcharge. Dated at the Cuſtom-houſe, *Dublin*, the 24th Day of *October*, 1736.

To *J. F.* Eſq; Collector at *Dublin* Port.

E. R.
H. B.
S. G. } Commiſſioners.

Receiv'd the above Sum of
4 *l.* 3 *s.* 8 *d. ſterl.*
per *J. B.* Merchant.

When

Abatement for damaged Goods.

When Goods have receiv'd Damage at Sea by Salt Water, or other Accident, if such Goods be not rated in the Book of Rates, the Merchant need not put himself to any farther Trouble than to take out a Bill at View, and value them upon Oath according to their real Worth at the Time of Entry. But if the Goods be specified in the Book of Rates, a Copy of the Entry must be made out, two indifferent Merchants, experienced in the Value of such Goods, must be chosen or approv'd of by the Commissioners in the Port of *Dublin*, and by two at least of the principal Officers in all other Ports (whereof the Collector always to be one) who in Conjunction with such sworn Officers as shall be appointed for that Purpose by the Commissioners or Sub-Commissioners respectively, must view the Goods upon landing and before housing them, and certify and declare, upon Oath, what real Damage the Goods have suffered, and the Abatement of Duty must be in Proportion to the Damage receiv'd, so that if the Goods be lessened one Half in their Value, one Half of the Duty is to be repaid, and so in all other Cases.

The following Example will fully illustrate the Method of proceeding in such Circumstances.

Inwards. *Dublin, July* 2, 1736.

Two Friends of *Dublin*, *Mat. Phelan*, Master, from *Leghorn*.

		A.		*B.* Merchant.		
		l.	*s.*	*d.*	*l.*	*s.*	*d.*
3 Casks, cont. two Tun of Currants		160	00	00	160	00	00
1 Bale, cont. four Hundred great Pounds of raw long *Messina* Silk		200	00	00	400	00	00
		360	00	00	560	00	00
		18	00	00	28	00	00
		6	00	00	1	13	07
(A true Copy.)		24	00	00	26	06	05
J. F. Coll^r.		1	04	00			
N° 48.		22	16	00			
		26	06	05			
		49	02	05			

Merchants Certificate of Damage.

WE the underwritten Merchants, experienced in the Nature and Value of the Goods above-mentioned, being thereunto appointed and directed by the Commissioners of his Majesty's Revenue, do hereby certify and declare on Oath, first administred to us by the said Commissioners, that we have viewed and examined three Casks of Currants, and one Bale of *Messina* Silk, enter'd as above out of the

the *Two Friends* of *Dublin*, *Mat. Phelan*, Maſter, from *Leghorn*, and do find the ſaid Currants to be damaged by Salt Water, and thereby leſſened three Fourths in their true Value, and that the ſaid Silk is likewiſe damaged one Third Part. Witneſs our Hands, *Dublin July* 3, 1736.

Sworn at the Board, *July* 3. 1736. *R. A.* — *C. D.* / *E. F.* } Merchants.

WE do hereby certify that we have viewed the Currants and Silk above mentioned, and do find them damaged by Salt Water, and verily believe the Allowance, ſet forth in the above Certificate, to be reaſonable. *Dublin, July* 3, 1736. Officers Certificate.

P. C. Surveyor.
J. S. Land-waiter.

Two Tuns of Currants leſſened $\frac{3}{4}$, and four Hundred great Pounds of raw *Meſſina* Silk leſſened $\frac{1}{3}$, in their true Value.

	l.	*s.*	*d.*
Cuſtom ——	11	16	05
Exciſs ——	11	08	08
T. L. Exr.	23	05	01

You are to pay unto *A. B.* Merchant, the Sum of Twenty three Pounds, *&c. as in the Order on a Debenture.*

Wines and Tobacco can have no ſuch Abatement on Account of Damage, but if the Tobacco be not worth the Duty, it is to be burnt; and if the Merchant, upon landing his Wines, ſhall judge them to be ſo corrupt and unmerchantable as not to be worth his Majeſty's Duties, he may, in Preſence of the proper Officers, ſtave and ſpill them, and his whole Duty ſhall be repaid him, together with the following Rates allowed by the Crown in Compenſation for Freight, and other Charges, *viz.*

	l.	*s.*	*d.*
For every Tun of Wines, ſo deſtroyed, of the Growth of *Germany*, or Wines that pay Duty as ſuch ——	4	00	00
For every Tun of *French* Wine ——	2	00	00
For every Tun of *Portugal, Spaniſh*, or other Wines	6	00	00

But no ſuch Allowance can be made, unleſs ſuch Wine be imported in Caſks, directly from the Port or Place of their Growth, or the uſual Place of Shipping ſuch Wines. Nor is his Majeſty's Duties of Prizage or Butlerage to be leſſened on Account of deſtroying ſuch corrupt Wines.

Suppoſe a Merchant hath entered 16 Hogſheads of *French* Wines from *Bourdeaux* in a native Ship duly navigated, and, upon landing them, finds 6 Hogſheads corrupt and unmerchantable, and has them

them ſtaved in Preſence of the proper Officers. After making out a true Copy of his Entry, the Officers certify as follows;

WE do hereby certify, that upon landing and diſcharging the *French* Wines above-mentioned, the Merchant found ſix Hogſheads thereof to be ſo corrupt and unmerchantable as not to be worth his Majeſty's Duties, and that the ſaid ſix Hogſheads were therefore ſtaved and ſpilled according to Law. As Witneſs our Hands this Day of 17

G. G. Surveyor.
T. H. Land-waiter.

Six Hogſheads of *French* Wine corrupt and ſpilled.

	l.	*s.*	*d.*
Cuſtom	4	14	06
Exciſe	8	10	01
Additional Duty	4	17	02
New, *Ditto*	3	12	11
Compenſation for Freight, *&c.*	3	00	00
T. L. Ex^r.	24	14	08

You are to pay, *&c.*

By the 9th Rule in the *Act of Cuſtoms*, every Hogſhead of Wine which ſhall be run out, and not above 7 Inches left in it, and every But or Pipe, not above 9 Inches, ſhall be accounted Outs, and no Subſidy to be paid for the ſame; purſuant to which, if on landing the Wines the Officers find any Outs, they certify the ſame on the Copy of the Entry in the following Manner, *viz.*

WE do hereby certify, that upon landing and examining the Ten Hogſheads of *French* Wines above-mentioned, we found Six of ſaid Hogſheads to be Outs, and not above Seven Inches left in each of ſaid Six Hogſheads. Witneſs our Hands, *&c.*

P. C. Surveyor.
J. H. Land-waiter.

Six Hogſheads of *French* Wine out.

	l.	*s.*	*d.*
Cuſtom	4	14	06
Exciſe	8	10	01
Additional Duty	4	17	02
New, *Ditto*	3	12	11
T. L. Ex^r.	21	14	08

You are to pay, *&c.*

Theſe

Draw-backs and Allowances.

These are the Methods of Proceeding in the Case of Goods Inwards, but in the Case of Goods enter'd Outwards, which have been lost at Sea, or taken by Pirates, or Enemies, an Order must be obtained out of the *Exchequer* for shipping of so much Goods, Custom free, as shall be equal in Custom to the Goods lost. The following Copy of an *Exchequer* Order, with the Allowance made thereon, will sufficiently direct the Merchant in such Case.

Goods lost at Sea, or by Enemies.

July 19, 1728.

Port of *Dublin*, } WHEREAS *John Brunet*, Merchant, and free Denizen of this Kingdom, did, by his Council, on the 18th of *July*, Inst. move the Court, thereby setting forth, That the said *John Brunet* did, on his own Account, at the Port of *Dublin*, put and ship on board the good Ship the *John* of *Dublin*, *James Mehard* Master, for *Rochford* in the Kingdom of *France*, on or about the 19th Day of *April*, 1727, the several Goods following, *viz.* Twenty seven Bags, cont. Sixty four hundred Weight of Plaisterers Hair, Thirty four Casks, cont. Three hundred and fifty eight hundred Weight and fourteen Pounds of Tallow, for which his Majesty's Custom was paid, amounting to the Sum of Thirty three Pounds five Shillings and two Pence, 33 *l.* 5 *s.* 2 *d.* *sterl.* as by a Certificate from the Officers of the said Port of *Dublin* appears; and that the said Ship, the *John* of *Dublin*, on the 8th Day of *May* last, set Sail from the said Port on her intended Voyage for *Rochford*, in the Kingdom of *France*, and was, on the 18th Day of the said Month of *May*, within the Bay of *Biscay*, met by a *Spanish* Privateer, call'd the *Sancta Maria*, belonging to St. *Sebastian*, who took the said Ship and carry'd her into *Sebastian*, where the said Ship and Cargo were condemn'd and made a Prize: and that the said Ship and her Cargo were the sole Property of the said *John Brunet*, and was cleared out of the said Port of *Dublin* for *Rochford* aforesaid, and for no other Place, Port, or Harbour whatsoever: and that the said Ship and Cargo are entirely lost to said Merchant, and that he hath not receiv'd, nor expects to receive any Advantage or Recompence for the said Cargo, or any Part thereof, except the Benefit of a new Entry, as in such Cases is usual; and that the said Ship was not taken by the Privity or Consent of any of the said Ships Crew. And four Days were by the Court then given to the Commissioners of the Revenue to shew Cause (if any they could) wherefore the said Merchant should not have a new Entry; and the Commissioners of the Revenue, having certified that they had nothing to object thereto. It is therefore, (upon Motion of *William Harward*, Esq; of Council with said Merchant, and reading the Officers Certificate of the said Port, and Examinations taken before the Right Honourable the Lord Chief Baron of this Court of the Truth of said Matter) ordered by the

Copy of an *Exchequer* Order.

Court that the ſaid Merchant have a new Entry of Goods Duty free to the Value of the Duty of the Goods ſo loſt as aforeſaid, whereof all Perſons concerned are to take Notice at their Peril.

(Copia vera.)

RALPH GORE.

Ex. *per* PALMERSTON.

SIR,

YOU are to pay due Obedience to the above Order of the Court of *Exchequer*.

By Order of the Commiſſioners.

To H. A. *Eſq; Collector of the Port of* Dublin.

J. FORTH.

	l.	*s.*	*d.*
Sept. 20. 1728.			
Allow'd Mr. *John Brunet*, Merchant, in purſuance of the above Order, being the Duty of an Entry made by him this Day, the Sum of	6	14	05
T. M. Com^r.			
Sept. 24. 1728.			
Allow'd Mr. *John Brunet*, Merchant, purſuant to this Order, the Duty of an Entry, he made this Day, amounting to	15	03	08
W. H. Com^r.			
Jan. 21. 1728.			
Allow'd Mr. *John Brunet*, Merchant, purſuant to this Order, the Duty of an Entry he made this Day, amounting to	10	03	00
T. M. Com^r.			
Sept. 11. 1729.			
Allow'd Mr. *John Brunet*, Merchant, in an Entry this Day, which fully compleats the above Order, the Sum of	1	04	01
W. H. Com^r.			
	33	05	02

Goods over-enter'd.

Where a Merchant, by Miſtake, has enter'd and paid Duty Inwards for a greater Quantity of Goods than his Package or Cargo really contains, he muſt make out a true Copy of his Entry, get the diſcharging Officers to certify, and make Oath himſelf as in the following Form :

Inwards.

Inwards. *Dublin June* 4, 1736. Copy of the Entry.
Handy, of and from *Briſtol*, *Enoch Davis*, Maſter.
M. S. Merchant.

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
17 Hogſheads, cont. Eight Tun and an half of Syder	17	00	00	34	00	00
	00	17	00	1	14	00
(Copia vera.)	00	00	10	00	02	00
J. F. Coll^r.	00	16	02	1	12	00
N° 16.	1	12	00			
	2	08	02			

WE do hereby certify, that upon landing the above-mentioned Seventeen Hogſheads of Syder we examined the ſame, and found them to contain no more than Four Tuns and a Quarter, ſo that the Merchant hath over-enter'd Four Tuns and a Quarter of Syder. Witneſs our Hands, *&c.* Officers Certificate.

G. G. Surveyor.
R. B. Land-waiter.

M. S. Merchant, maketh Oath, that neither he, nor any other Perſon for him, receiv'd any more of the Syder above-mentioned than what the Officers of the Cuſtoms legally diſcharged. Merchant's Oath.

Jurat coram me die, &c.
R. N. D. Compt^r. *M. S.* Merchant.

Four Tuns and a Quarter of Syder over-enter'd.

	l.	*s.*	*d.*
Cuſtom ——	00	08	01
Exciſe ——	00	16	00
T. L. Ex^r.	1	04	01

You are to pay, *&c.*

But in the Caſe of Goods Outwards, which for Want of Stowage or other Accident could not be ſhipp'd according to the Warrant, a Certificate and Affidavit of the following Tenor being made, the Merchant may obtain a Permit for ſhipping them on any other Ship. Goods ſhort ſhipp'd.

Suppoſe a Merchant enter and pay Duty for twenty Caſks, cont. Eighty hundred Weight of Tallow Outwards, and that Five of them cannot be ſhipp'd, purſuant to the Warrant, for Want of Stowage; the Certificate, *&c.* will run as follows.

WE do hereby certify, that Five Caſks, Quantity Twenty hundred Weight of the above Tallow are return'd back Officers Certificate.

for Want of Stowage, and remain unſhipp'd. Witneſs our Hands, &c.

T. W. Searcher.
R. B. Land-waiter.

Merchant's Oath.

A. B. Merchant, came this Day before me and made Oath, that the above-mentioned Five Caſks, cont. Twenty hundred Weight of Tallow, the Cuſtom whereof was paid the Inſt. and was to be ſhipp'd on Board the *A.* of *B*, *C. D.* Maſter, for *E.* could not be taken in for Want of Stowage, nor did paſs according to the former Cocquet.

Jurat, &c.
R. N. D. Compt^r.

Permit for ſhipping them on another Veſſel.

Port *D.* } PERMIT *A. B.* Merchant, to ſhip on board the *M.* of *B*, *G. H.* Maſter, for *B.* Five Caſks, cont. Twenty hundred Weight of Tallow, Cuſtom whereof was paid the Inſt. and was to be ſhipp'd on Board the *A.* of *B*, *C. D.* Maſter for *E.* but for Want of Stowage, (as by Certificate of the proper Officers, together with ſaid Merchants Oath may fully appear) could not be taken in, and is therefore allowed to be exported Duty free in the Ship *M.* aforeſaid. Witneſs our Hands, &c.

R. N. D. Compt^r.
W. S. D. Cuſt^r & Coll^r.

Of Præmiums.

Præmiums.

PRÆMIUMS are certain Sums of Money, given by the Crown, as an Encouragement to the Agriculture and Linen Manufactures of this Kingdom.

On Corn exported.

PRÆMIUM on CORN exported.

When MALT, BARE or BARLEY	at 10*s.*	*per* Quarter or under, each Quarter to contain 8 Buſhels.
RYE	at 9*s.*	
WHEAT	at 14*s.*	

ſhall be ſhipp'd for Exportation from any Port in this Kingdom, where the Rates ſhall not be higher than aforeſaid, in *Britiſh* or *Iriſh* Shipping, whereof the Maſter and at leaſt $\frac{2}{3}$ of the Mariners are Subjects, the Exporter ſhall not only ſhip it off Duty free, but is alſo intituled to a Præmium, *viz.*

For

PRÆMIUMS.

	l.	*s.*	*d.*
For every Quarter of ſuch *Bare*, *Barley*, *Malt* or *Rye*, ground or unground	00	01	00
For every Quarter of ſuch *Wheat* ground or unground	00	01	06

How to be obtained.

In order to obtain which Præmium, the Exporter having made Entry, muſt return a Certificate as follows, to the Collector of the Port where ſhipp'd, and himſelf, or one or more credible Perſons, muſt teſtify the Truth of it upon Oath, and the Diſcharge muſt be certified by the proper Officers. The Exporter muſt then enter into Bond in the Penalty of 200 *l.* and ſo in Proportion, for every 100 Tun of Corn ſo ſhipp'd, that the ſame (Dangers of the Seas excepted) ſhall be exported, and not landed again in *Ireland*; upon entering into which Bond, he is intituled to the Præmium; the farther Requiſites of which appear from the following Form.

Merchant's Certificate.

Port *K.*

I *A. B.* of *K.* Merch^t. do hereby certify, that purſuant to a Warrant granted me from the Cuſtom-houſe of *K.* dated the 4th Inſt. I have ſhipp'd on Board the *M.* of *D.* Burthen 100 Tuns *C. D*, Maſter, for *L.* the full Quantity of one Hundred Quarters of Wheat, at Eight Buſhels to the Quarter, the current Market Price whereof, at the Time of Exportation in this Port, did not exceed 14 *s. per* Quarter, at Eight Buſhels to the Quarter, which is really intended to be tranſported to *L.* or ſome other Port beyond the Seas, in Alliance with his Majeſty. As witneſs my Hand, &c.

A. B. Merch^t.

A. B. of *K.* Merch^t. came this Day before me and made Oath, that the Contents of the above Certificate is true, &c.
Dated, &c.

A. B. Merch^t.

Jurat cor.
W. G. Coll^r.

Merchant's and Maſter's Oaths.

C. D. Maſter of the above Ship, the *M.* of *D.* came this Day before me and made Oath, that ſhe is *Britiſh* (or *Iriſh*) Built, and that he the ſaid *C. D.* and above two Thirds of his Mariners are His Majeſty's Subjects.
Dated, &c.

C. D. Maſter,

Jurat cor.
W. G. Coll^r.

We

Collector's and discharging Officers Certificates.

WE do hereby certify, that pursuant to a Warrant to us directed by *W. G.* Collector of the Port of *K.* dated, &c. there is Shipp'd on Board the *M.* of *D, C. D.* Master for *L.* one hundred Quarters of Wheat, at Eight Bushels to the Quarter. Dated, &c.

W. H. Land-waiter.
S. T. Searcher.

I Do hereby certify, that *A. B.* of *K.* Merch^t. hath given Bond for the Exportation of the above one hundred Quarters of Wheat, pursuant to an Act of Parliament made in this Kingdom, in the sixth Year of the Reign of Her late Majesty Queen *Anne*. Dated, &c.

W. G. Coll^r.

Commissioners Order.

PURSUANT to an Act of Parliament made in this Kingdom, in the Sixth Year of Her late Majesty's Reign, you are to pay unto *A. B.* Merch^t. the Sum of 7 *l.* 10 *s. sterl.* as a Præmium for one hundred Quarters of Wheat, at Eight Bushels to the Quarter, exported as above; and this with the said Merchant's Receipt shall be your Warrant and Discharge. Dated at the Custom-house, *Dublin*, &c.

E. R.
H. B. } Commissioners.
S. G.

To *W. G.* Coll^r. of the Port of *K.*

Receiv'd the above Sum of, &c.
A. B. Merch^t.

Bonds how to be discharged.

The above-mention'd Bonds are discharged by the Return of a Certificate from the Place where landed beyond Seas, under the common Seal of the Chief Magistrate, or under the Hands and Seals of two known Merchants there residing, that the Corn was there landed, or by Proof of credible Witnesses, that such Corn was taken by Enemies, or perished in the Seas; on Return of which Certificates, or such Proof made, the Bonds are to be delivered up to be cancelled.

Præmium on Flax-seed or Hempseed imported.

The PRÆMIUM on HEMP-SEED or FLAX-SEED imported is,

	l.	*s.*	*d.*
For every Hogshead of good sound Hemp-seed or Flax-seed of the Growth of *Russia*, *Germany*, the *Netherlands* or the East-Country	00	05	00
For every Hogshead, cont. 7 Bushels of sound merchantable Flax-seed and Hemp-seed of the Growth of any of the *English* Plantations in *America*	00	05	00

To be paid out of his Majesty's Duties by such Officers, and in such Manner as Draw-backs are usually paid.

How to be obtained.

The Merchant (in order to obtain the Præmium) must take out a Copy of his Entry, and proceed as in the following Form.

Inwards.

PRÆMIUMS.

Inwards. Copy of Entry.

D. of *London*, *J. S.* Maſter, from *Rotterdam*.

A. B. Merch^t.

One hundred Hogſheads of Flax-ſeed, Free.

(A true Copy.)

N° 24. *J. F.* Coll^r.

A. B. Merchant, maketh Oath, that he verily believes the above-mentioned Flax-ſeed is good, and that it is of the Growth of the Summer preceding, and imported from *Holland*. Merchant's Oath.

Jurat coram, &c. *A. B.* Merch^t.

Diſcharged at the Cuſtom-houſe Key out of the above-named Ship, the *D.* of *L.* one hundred Hogſheads of Flax-ſeed, full, each Hogſhead, cont. 63 Gallons, *(or, in the Caſe of* Plantation *Seed, each* Hogſhead *cont.* 7 Buſhels) which appeared to us to be ſound and good. Dated, *&c.* Officers Certificate.

P. C. Surveyor.
T. H. Land-waiter.

	l.	*s.*	*d.*
One hundred Hogſheads of good and ſound Flax-ſeed imported, Præmium	25	00	00

T. L. Ex^r.

You are to pay, *&c.*

In order to prevent Impoſitions in obtaining this Præmium, all Hemp-ſeed and Flax-ſeed exported, during the Continuance thereof, is to pay an additional Cuſtom of 5 *s. per* Hogſhead, unleſs Oath be made that it is of the Growth of this Kingdom.

The Præmium on Hempſeed was firſt granted for 9 Years, commencing *Dec.* 24, 1707, by 6 *Annæ*, cap. 9. and that on Flax-ſeed was firſt granted by 8 *Annæ*, cap. 12. during the Remainder of ſaid nine Years. By the 2 *Geo.* I. cap. 13. this Præmium was farther continued for 21 Years; towards the Expiration of which, the Liberty of importing certain Goods directly from the *Engliſh* Plantations was granted by 4 Geo. II. cap. 15. *B.* and therefore, the ſaid Præmium, being by 7 *Geo.* II. cap. 10. continued to *Dec.* 24, 1744, was likewiſe extended to ſound merchantable Flax-ſeed and Hemp-ſeed of the Growth of the *Engliſh* Plantations in *America*.

The PRÆMIUM on *Iriſh* SAIL-CLOTH, is Præmium on *Iriſh* Sail-Cloth.

	l.	*s.*	*d.*
For every Yard of Sail-Cloth made of good and ſound Hemp, of the Value of 10 *d. per* Yard and under 14 *d.*	00	00	02
For every Yard of Main-ſail or courſe Canvas made in Imitation of *Holland-Duck*, of the Value of 14 *d. per* Yard and upwards	00	00	04

To be paid out of his Majeſty's Duties, by ſuch Officers, and in ſuch Manner as Draw-backs are uſually paid.

I

Value how to be ascertained.

In order to ascertain the Value, and consequently the Præmium, the Commissioners in the Port of *Dublin*, and the principal Officers in the other Ports (whereof the Collector always must be one) are to make Choice, or approve of, two indifferent Merchants, experienced in the Value of such Cloth, who are to view the same, and certify and declare upon Oath what the respective Value of said Cloth is, and the Præmium is to be paid accordingly.

Præmium to be granted on Sail-Cloth entered for Home Consumption.

It is not necessary to export such Cloth in Order to obtain the Præmium, the Proprietor or Manufacturer may enter it for home Consumption, and receive the Benefit of the Præmium under the same Conditions and Limitations as if exported.

To be produced in whole Pieces and cut by the Officers.

No Præmium can be given for any Sail-Cloth which is not produced to the proper Officers at the respective Custom-houses where enter'd, in whole Bolts or Pieces, each cont. 36 Yards at least, which Pieces shall then be cut through the Middle by the Officers before granting the Præmium.

The Manner of proceeding in such Cases, with all the Requisites, will fully appear from the following Form.

Dublin, January 15, 1736.

Entry.

SAIL-CLOTH for *Home-Consumption.*

J. A. Merch^t.

Twenty whole Bolts, or Pieces, each at least Thirty six Yards.	Containing in the Whole Seven hundred and sixty Yards of *Irish* Sail-Cloth, or course Main-sail Canvas, made in Imitation of *Holland-Duck*, to be cut through the Middle by the proper Officers	Free.

(A true Copy.)

J. F. Coll^r.

Oath of the Merchant or Manufacturer.

J. A. Merchant, *(or any other Person who has Cause of Knowledge)* maketh Oath, that to the best of his Knowledge and Belief, the above-mention'd Sail-Cloth is made of Hemp of the Growth of this Kingdom, and that the said Cloth was never before exported, nor hath any Debenture been issued out, or Præmium paid for the same.

Jurat coram, &c. *J. A.*

Oath of the Value.

A. B. and *C. D.* Merchants, *(or others)* being experienced in the Value of Sail-Cloth, do make Oath on the Holy Evangelists, that they have viewed the above-mentioned Twenty whole Bolts or Pieces of Sail-Cloth, or Canvas, and that the whole Quantity is of the Value of 14 *d. per* Yard and upwards.

Jurat coram, &c. *A. B.*
C. D.

We

WE do hereby certify, that we have examined the above-mentioned Twenty whole Bolts or Pieces of Sail-Cloth, produced to us by *J. A.* and that each Bolt or Piece did contain at leaſt Thirty ſix Yards, making in the Whole Seven hundred and ſixty Yards, and that each of ſaid Bolts or Pieces has been cut through the Middle, purſuant to Act of Parliament. Dated, *&c.* Officers Certificate.

G. G. Surveyor.
T. H. Land-waiter.

	Præmium. *l. s. d.*
Seven hundred and ſixty Yards of *Iriſh* Main-ſail Canvas, made in Imitation of *Holland-Duck*, of the Value of 14 *d. per* Yard	12 13 04

T. L. Ex^r.

You are to pay, *&c.*

A Præmium of 1 *d.* for every Yard of *Iriſh* Sail-Cloth of the Value of 10 *d.* and under 14 *d.* and 2 *d.* for every Yard of Main-ſail Canvas made in Imitation of *Holland-Duck* of the Value of 14 *d.* and upwards, was granted to the Exporter by 6 *Annæ*, cap. 9. for 9 Years; and by 8 *Annæ*, cap. 12. a farther Præmium of 1 *d. per* Yard for the cheaper, and 2 *d. per* Yard for Main-ſail Canvas was granted for 3 Years from *Sept.* 29, 1709. By 2 *Geo.* I. cap. 13. a Præmium of 2 *d. per* Yard for the cheaper, and 4 *d. per* Yard for Main-ſail Canvas was granted for 10 Years from *Dec.* 24, 1716; which by 10 *Geo.* I. cap. 2. was continued for 8 Years longer; and by 7 *Geo.* II. cap. 10. is continued to *Dec.* 25, 1744; and is likewiſe extended to Sail-Cloth or Canvas for Home-Conſumption.

Of Sur-charges and Over-charges.

MISTAKES that ariſe in Computation of his Majeſty's Duties are diſtinguiſhed into Sur-charges and Over-charges. The firſt in Prejudice of the Crown, and the latter in Prejudice of the Merchant. Both of theſe are particularly noted by the Examinator of the Cuſtoms on his examining the Entries, which he does daily in the Port of *Dublin*, and quarterly for the other Ports. Sur-charges.

All Sur-charges are abſolutely charged to the ſeveral Port Collectors on paſſing their Accounts, that the Crown may not ſuffer by ſuch Overſight; And Over-charges are allowed the ſame Merchant in any ſubſequent Entry out of the like Duties in which he overpaid, *viz. Loan-Duties* muſt be allowed out of *Loan-Duties*, *Linen-Duties* out of *Linen-Duties*, &c. Over-charges, how to be allowed.

Directions to Masters of Ships.

Master's Declarations.

WHEN you arrive in any Port you are to declare, when required by any Revenue Officer belonging to such Port, your own real Name and Sir-name, the true Name of your Ship, and of the Port or Place where bound, otherwise you become liable to a Penalty of 100 *l.* to be prosecuted before the Commissioners of Excise.

Officers not to be molested in execution of their Duty.

When boarded by the King's Officers, you are to suffer them to come quietly and peaceably on Board, by Night as well as by Day; you are also to permit such Tide Officers as shall be boarded on you to remain on board 'till your Ship be fully unladen, or 'till they be discharged by their Superiours. You are not to obstruct them in the legal Discharge of their Duty, which, in general, consists in entering into any Part of your Vessel to search for prohibited Goods, or any Goods intended to be carried away before due Entry or Payment of Duty; in sending such Goods, if found, to the Custom-house, in order to be there prosecuted; in sending or conveying fine Goods of small Bulk or Package to the Stores, for the Security of his Majesty's Duties; in searching and examining all Persons going on Shore from your Ship, that they do not carry any prohibited or other Goods away to the Prejudice of his Majesty's Revenue; in performing the legal Commands of their Superiours, and in the due Discharge of your Vessel. If you obstruct the Officers in any of the above-mentioned Articles, you may be prosecuted in the *Exchequer* for a Penalty of 100 *l.* or before the Commissioners, *&c.* of Excise for a Penalty of 50 l. *per l.*

Masters have Liberty to stay 28 Days in any Port before Invoice.

You have a Right to stay 28 Days in any Port where you arrive before invoicing your Goods; and if your Market or other Affairs do not answer, you may within that Time sail to any other Port. But if your Stay exceeds 28 Days, you are then no more at Liberty (unless occasioned by Weather or other unavoidable Accident) because the Kings Officers have then a Right to take out all the Goods remaining in your Ship, and secure them in his Majesty's Stores 'till the Duty, Charges of Landing, and Ware-house Room be paid; and if not thence discharged in 6 Months Time, the Commissioners, or respective Collectors, or other Chief Officers, in such Port, may sell the same by the Candle, and apply the Produce of such Sale to the Discharge of the Duty, Ware-house Room, Freight, and other Charges, rendering the Over-plus to the Proprietor.

Bulk must not be broke before Invoice.

You are not, on any Pretence whatsoever, (unless in Case of real and absolute Necessity) to break Bulk, by unshipping any Kind of Goods, before you have invoiced your whole Cargo, and enter'd into Bond according to Law. You are not obliged to declare the Inward Contents of your Package, it being sufficient that you give

a true

a true Account of the Number, Form and Marks of your outward Bulk, and the Names of the Merchants to whom conſigned by your Bills of Lading; which Account, or Invoice, you are to ſwear to, and alſo truly anſwer upon Oath to ſuch other Queſtions concerning your Lading as ſhall then be aſked you in the open Cuſtom-houſe by the proper Officer. If you fail in any of the above Particulars, you are liable to a Penalty of 100 *l.* to be proſecuted in the *Exchequer*. Invoice how to be made.

If Part of your Goods be deſigned for one Port, and Part for another, you muſt notwithſtanding give a true Account (as directed in the preceding Paragraph) of the Whole: But muſt write in your Invoice, oppoſite to the Goods intended for another Port, *Not to be landed.*——And if conſigned to any other Port in this Kingdom, you are, when you arrive in ſuch Port, to give an Account, on Oath, not only of the Goods to be landed there, but alſo of the Goods formerly enter'd in the firſt Port, and to whom they did belong.

If any Miſtake or Omiſſion ſhall happen in your Invoice thro' Haſte or other Accident, you have a Right to amend it at any Time within 48 Hours after Invoice. But if any Goods not therein mentioned or enter'd be found concealed in your Ship after that Time, they become liable to Forfeiture as fully as if actually carried out of the Ship with Intention to run them. If, after clearing your Ship, or diſcharging the Officers from on board, any Goods be found which have not paid Duty, or which have been concealed from the Knowledge of ſuch Officers, you are liable to be proſecuted in the *Exchequer* in the Penalty of 100 *l. ſterl.* Invoice may be amended in 48 Hours.

As an Encouragement to the Maſter for making a true Invoice of his Cargo, and in Conſideration of his maintaining the Officers on board, there is a diſcretionary Allowance made by the Name of a *Portage Bill*, which is calculated at the Rate of 1 *l. per Cent.* out of the Cuſtom Inwards, paid by the ſeveral Merchants concerned in his Lading. Where a Maſter is guilty of Frauds or other ill Practices, or treats his Officers ill on Board, his *Portage Bill* is generally denied him, but is never refuſed unleſs for one of the above Reaſons. Portage Bills, on what Conſiderations granted.

As no Goods can be landed before Entry and Payment of Duty, ſo you cannot be diſcharg'd or clear'd out 'till your whole Cargo be enter'd by the Proprietors according to your Invoice. Indeed if you have been 28 Days in the Harbour, you may have the Goods put into the King's Stores, and receive your Clearings; this you are intituled to by Law. But there is an Indulgence practiſed in the Port of *Dublin:* where the Contents of the whole Invoice have been ſent up in Lighters to the Cuſtom-houſe under Care of the proper Officers, and the Ship has been duly ſearched, it is uſual to admit ſuch Ship to be cleared out, unleſs ſome Reaſon appear to the contrary. Ships not to be cleared 'till the whole Cargo has been enter'd.

Jerker's Office. There is a particular Officer in the Ports of *Dublin* and *Cork* called the *Jerker*, whose Duty it is to take Copies of all Invoices, and to compare them with the Warrants granted for Discharge of the Goods, and likewise with the general Bill returned by the Tide-waiters on Board, in order to see whether all the Goods mentioned in the Invoice be duly enter'd, who certifies to the Clerk of the Invoice that the Ship is clear, or stops the Clearance if he discovers any Difference, or sees Cause to suspect any fraudulent Practices.—This Office is discharged by the several Surveyors in the Out-ports, who certify as above to their respective Collectors, upon which the

Outvoices how to be made. Master is admitted to out-voice, which, if he take in Goods for beyond Seas, is done by outvoicing, and declaring upon Oath the true Contents of his Lading, with the Names of the Merchants by whom shipp'd. And if any of the Goods be shipp'd off by Debenture, he is to make particular Oath, that to the best of his Knowledge and Belief they are not intended to be re-landed, and that he will not permit or suffer the said Goods, or any Part thereof, to be re-landed in *Ireland*, unless in Case of real Distress. If any Goods are taken in after outvoicing, the Master must apply to the proper Officer, and make an additional Outvoice upon Oath: The Penalty for sailing before outvoicing, or refusing to answer upon Oath is 100 *l.* to be prosecuted in the *Exchequer*: And for re-landing, or putting into any Boat, or other Vessel, in order to re-land any Debenture Goods in *Ireland*, unless in Case of real Distress, (which must immediately be notify'd to the next Officer of the Customs) the Master forfeits treble the Value of the Goods, to be prosecuted according to the Laws of Excise, and the Owner likewise forfeits treble Value.—If any Debenture Goods be landed in the *Isle of Man*, the Master not only forfeits treble the Value as before, but is likewise liable to 6 Months Imprisonment without Bail or Mainprize:—And the Exporter is also subject to treble the Value, besides the Amount of the Draw-back.

Ships, in what Cases liable to Forfeiture. As Ships are in many Cases liable to Forfeiture, a Master ought to be exceedingly careful what Goods he takes on Board, and strictly to examine his Sailors and Passengers, who for the Sake of a trifling Gain, may possibly endanger his Property. For his Assistance herein, the several Laws of Importation and Exportation which affect the Ship are enumerated, as follow;

Foreign Goods from the *Isle of Man*. And first; No Goods of any Kind can be imported from the *Isle of Man*, on any Pretence whatsoever, unless they be of the Growth, Product, or Manufacture of said Island; and in Case any Ship, having on Board any such foreign Goods from the *Isle of Man*, be found, or be discovered to have been within the Limits of any Port in *Great Britain* or *Ireland*, whether Bulk has been broke or not, such Ship, with all her Tackle, Furniture, and Apparel, together with all such Goods, or their Value, shall be

be forfeited, and may be profecuted according to the Laws of Excife, or any other Laws relating to the Revenue in *Ireland*.

Limits of a Port described.

N. B. The Limits of a Port are contained within a ftreight Line, fuppofed to be drawn between the two Head-lands which form fuch Port, as was adjudged by the Commiffioners for Appeals in the Cafe of *Mercer* and

Small Veffels not exceeding 25 Tuns.

Small Veffels, not exceeding the Burthen of 25 Tuns, (not in Leak or Wreck) out of which any exciſeable Goods are landed before Invoice, or Entry of the Goods, or at unlawful Hours, or without Knowledge or Conſent of the proper diſcharging Officer, are liable to Forfeiture, together with their Tackle, *&c.* and are to be profecuted according to the Laws of Exciſe.

Lawful Hours.

N. B. Lawful Hours for ſhipping or landing Goods are, from the firſt of *March* to the laſt of *September*, between Sun riſing and Sunſetting; and from the laſt of *September* to the firſt of *March*, between 7 in the Morning and 4 in the Afternoon.

Eaſt-India Goods.

No Goods of the Growth, Product, or Manufacture of the *Eaſt-Indies*, or other Places beyond the Cape of *Good Hope*, can be imported into *Ireland* from any Part beyond Seas, other than *Great-Britain*, on Forfeiture of Ship and Goods, which may be profecuted, or the Value ſued for, in any Court of Record at *Weſtminſter* or *Dublin*. Officers of the Cuſtoms conniving at ſuch Importation forfeit 500 *l.* and are, for the future, incapable of any Employment under the Crown.

Goods of *Africa*, *Aſia*, or *America*, in what Ships to be imported.

Goods of the Growth, Product, or Manufacture of *Africa*, *Aſia*, or *America*, cannot be imported in any other Ships than ſuch as do truly, and without Fraud, belong only to the People of *Great Britain*, *Ireland*, or of the Plantations, or Territories to his Majeſty belonging in *Africa*, *Aſia*, or *America*; and whereof the Maſter and $\frac{3}{4}$, at leaſt, of the Mariners are *Engliſh*, on Forfeiture of Goods and Ship, *&c.*

Who are to be accounted *Engliſh*.

N. B. Any of his Majeſty's Subjects of *Great Britain*, *Ireland*, or his Plantations, are to be accounted *Engliſh*, and no others; and where it is required that the Maſter and $\frac{3}{4}$ of the Mariners, at leaſt, be alſo *Engliſh*, it is meant that they ſhou'd be ſuch during the whole Voyage, unleſs in Caſe of Sickneſs, Death, or being taken Priſoners, which muſt appear by the Oath of the Maſter or other chief Officer of ſuch Ship.

Such Goods to be imported directly from the Place of their Growth, *&c.*

Such Goods of the Growth, *&c.* of *Africa*, *Aſia*, or *America*, muſt be imported directly from the Place of their ſaid Growth, Product, or Manufacture, or from ſuch Ports where they can only be, or are moſt uſually firſt ſhipp'd for Tranſportation, on Forfeiture of the Goods and Ship, *&c.* But any Commodities of the *Streights* or *Levant* Seas may be imported in *Engliſh* built Shipping, navigated as above, from any uſual Port or Place of lading ſuch Goods within the *Streights* or *Levant* Seas, tho' the Goods be not of the very Growth of ſuch Places; and People of *Great Britain*, *Ireland*,

The *Streights* and *Levant* Seas excepted.

Ireland, or Islands of *Guernsey* or *Jersey* may, in Ships to them belonging, and navigated as above, load and bring in from any Part of *Spain* or *Portugal*, or Western Islands, commonly called *Azores*, or *Madera*, or *Canary* Islands, any Goods of the Growth, &c. of their respective Plantations or Dominions; nor is there any Restraint on Bullion, or Goods taken by Way of Prize or Reprizal by *English* Ships having Commission from the Crown.

Goods of the *Spanish* and *Portuguese* Plantations. Bullion and Prize-Goods excepted.

Goods of the Growth, &c. of *Muscovy*, &c. in what Ships to be imported.

Goods of the Growth, Production, or Manufacture of any the Dominions of *Muscovy* or *Russia*, all Sorts of Masts, Timber or Boards, foreign Salt, Pitch, Tar, Rozen, Hemp or Flax, Raisins, Figs, Prunes, Olive-Oils, Corn and Grain of all Sorts, Sugar, Pot-Ashes, Wines, Vinegar, or Spirits called *Aqua Vitæ* or Brandy-Wine, can only be imported in Vessels to the People of *Great Britain* or *Ireland* truly and without Fraud belonging, and navigated as above. Such foreign Ships only excepted as are of the Built of the Country or Place of which said Goods are the Growth, Product, or Manufacture respectively, or of such Port where they can only be, or are most usually first shipp'd for Transportation, and whereof the Master and, at least, $\frac{3}{4}$ of the Mariners are of such Country or Place, under Forfeiture of such foreign Ship and Goods.

Foreign Ships not to trade Coastways, &c.

No Ship, wherein any Alien hath Property, or is Master, or whereof $\frac{3}{4}$ of the Mariners, at least, are not *English*, can trade between *Great Britain* and *Ireland*, or take in any Goods to be carried Coastways, on Forfeiture of such foreign Ship and Goods.—But this does not prohibit their landing Part of their Cargo at one Port, and Part at another, nor their taking in their Lading Outwards at different Ports; the Penalty being only incurr'd by landing the Goods laden in some Part of *Great Britain* or *Ireland* in some other Part of *Great Britain* or *Ireland*, unless in Case of real Distress.

Laws relating to the Plantation Trade.

No *English* Ship can trade to or from the Plantations, unless register'd, and the other lawful Requisites perform'd, as set down in *p.* 92, 93, & 94; No Kind of Goods or Commodities can be exported from *Ireland* to the Plantations except Horses, Servants, all Sorts of Victuals, and white and brown *Irish* Linen Cloth. No Sugars, Tobacco, Cotton, Wool, Indigo, Ginger, Speckle-wood, or *Jamaica* Wood, Fustick or other dying Wood, Rice, Molasses, Beaver-skins or other Furs, Copper-Ore, Pitch, Tar, Turpentine, Masts, Yards, Bow-sprights, or Hops of the Growth, &c. of said Plantations can be imported directly thence into *Ireland*.—No Sugars, Paneles, Syrops or Molasses of the Growth, Production and Manufacture of any Part of *America*; nor any Rum or Spirits of *America*, except Rum of the Growth or Manufacture of his Majesty's Sugar-Colonies there, can be imported into *Ireland* from any Part beyond Seas other than *Great Britain*, (except Sugars of the Growth, &c. of the *Spanish* or *Portugueze* Plantations, which may

Sugars, &c.

may be imported from *Spain* or *Portugal* reſpectively) on Forfeiture of Ship and Goods.

Hops. No Hops can be imported from any Part whatſoever other than *Great Britain*, on Forfeiture of all ſuch Hops, or their Value, together with the Ship in which imported, with all her Tackling, &c.

Wool and Woollen Manufactures. Wool and Woollen Manufactures of all Kinds are prohibited to be exported out of *Ireland* to any Part beyond Seas, other than certain Ports in *England*; nor can they be ſhipp'd off from any Ports in *Ireland* other than thoſe enumerated in *p.* 133, on Forfeiture of all ſuch Wool and Woollen Manufactures, together with the Ship, her Tackle, &c. Every Offender *(or Proprietor)* forfeits 500 *l.* and the Maſter and each of the Mariners, or other Perſons, who ſhall knowingly aſſiſt therein, forfeits 40 *l. ſterl.* to be proſecuted before the Commiſſioners and Sub-Commiſſioners of Exciſe in *Ireland*, or in any Court of Record in *England*.

Sheep, Fuller's-Earth, &c. No Sheep, Fuller's-Earth, Fulling-Clay or Tobacco-pipe Clay can be exported except into *England*, on Forfeiture of Ship and Goods.

Any Perſon may ſeize ſuch Wool, Woollen Manufactures, Sheep, &c. together with the Ship, &c. and for ſo doing he is indemnified to all Intents and Purpoſes by the Act—For your farther Information herein, *vid.* Wool *per Tot*, from *p.* 130 to *p.* 139.

Brandy, Strong-Waters, and Tobacco. Brandy, Strong-Waters or Spirits, imported in any Veſſel whoſe full Content is leſs than 50 Gallons, and all Tobacco imported in any Package leſs than 300 Pound Weight, are abſolutely forfeited—But do not affect the Ship.

Ships hovering. If any Ship of the Burthen of 50 Tuns, or under, laden with Tobacco, Brandy, Spirits, or other cuſtomable or prohibited Goods on Board, ſhall be found at Anchor, or hovering on the Coaſts of *Ireland*, within two Leagues of Shore, any Officer of the Cuſtoms may go on Board and take an Account of her Lading, and may oblige the Maſter to enter into Bond for treble the Value of the Goods, that he ſhall proceed regularly on his Voyage, and ſhall not land his Goods (except Wool lawfully licenſed) but in ſome foreign Part. If the Maſter refuſes to enter into Bond, or does not regularly proceed on his Voyage, unleſs permitted by the Collector, or other chief Officer in the Port, to make a Stay not exceeding 20 Days, the Collector, or other principal Officer, may direct the Goods to be taken on Shoar, and if cuſtomable, the Duty ſhall be paid; but if Wool, or other prohibited Goods be found on Board they are then forfeited, and alſo the Veſſel, if liable to Condemnation.

Woollers may board any Ship. In the Caſe of Woollen Manufactures, the Commanders of the Woollers, appointed by Act of Parliament, may board and enter any ſuſpected Veſſel in any Port, Creek, Road, or in the open Sea, and ſearch for any ſuch Manufactures; and, if found, may carry the Ship, with her Crew and Cargo, into any Port of *Great Britain* or *Ireland*, to be proſecuted according to Law.

Of

Of Money.

The King's Duties are to be paid in *Engliſh* Money.

ALL Duties, Fines Penalties, Forfeitures, or other Sums ariſing to the Crown by Virtue of the *Acts of Cuſtoms, Exciſe, Hearth-money*, and *Licences*, are to be received and accounted for in current Money of and in *England*; ſo that all other Kinds of real or imaginary Value receiv'd in Lieu thereof, is by Indulgence, and not of Right.

Engliſh Gold unlawfully diminiſh'd, may be refuſed.

Though *Engliſh* Money is received by Tale and not by Weight, yet if it ſhall appear that any of it hath been unlawfully diminiſhed by Clipping, Waſhing, Filing, or otherwiſe, it may be refuſed; (a) none being obliged to receive *Engliſh* Gold in Payment but by the King's Weight; (b) and in the Caſe of unlawfully diminiſhed Silver-Money, the Officers concerned in the Receipt of the Revenue are impowered and required to break, cut, or deface the ſame, if tender'd to them in Payment of the King's Duties.

Suſpicious Money may be defac'd.

(c) In Caſe of ſuſpicious Money of Gold or Silver being tender'd, any Perſon, to whom offered, may cut, break, or deface it; and if the Piece ſo cut, broke, or defaced, ſhall appear to be counterfeit, the Perſon tendering it ſhall bear the Loſs; but if it appear to be lawful, the Perſon who cut, broke, or defaced it, ſhall take it at the Rate of its Currency; and if any Diſpute concerning ſuch Piece ſhall ariſe, the chief Magiſtrate of the City, or Town Corporate, wherein tender'd, or the next Juſtice of the Peace, if not tender'd in a City or Town Corporate, ſhall finally determine therein; Which Magiſtrates have alſo Power to examine any Perſon on Oath, for their better Information, as to the Goodneſs or Baſeneſs of the Metal.

(a) 9 Hen. 5. cap. 11. *B.*
(b) 8 Annæ, cap. 6. § 9.
(c) 8 Annæ, cap. 6. § 8.

Of Weights and Meaſures.

One Weight and one Meaſure to be uſed throughout the Realm.

BY the Stat. of *Magna Charta*, 9 *Hen.* III. cap. 25. *B.* it is ordained, that there ſhall be but one Weight and one Meaſure throughout the whole Realm, *ſcil.* according to the true Standard in the *Exchequer*—Which Statute hath been ſince confirmed by ſeveral Parliaments, *viz.* 14 *Ed.* III. *cap.* 12. *B*, 27 *Ed.* III. *cap.* 10. *B*, & 8 *Hen.* 6. *cap.* 5. *B.*

Notwithſtanding

Notwithſtanding which Laws, there have always been two Kinds of Weights uſed in theſe Kingdoms, and both warrantable, *viz.* Troy Weight, (*quaſi Le Roy* Weight, or the King's Weight) originally by Law, and the other, *viz.* Averdupoize Weight, (ſo called from it's Heavineſs in reſpect of Troy Weight) originally by Cuſtom, but confirm'd by Statute.

* By Troy Weight, are weighed Bread, Gold, Silver, and Druggiſts and Apothecaries Wares. Troy Weight.

* By Averdupoize Weight are to be weighed all other Sorts of Merchandizes between Buyer and Seller throughout the Kingdom of *Ireland*, and to be weighed by Ballance, ſo that the Tongue of the Ballance be even, without bowing to one Side or the other, or by putting Hand or Touch to diſorder the ſame. Averdupoize Weight.

The Pound Troy is divided into 12 Ounces, and the Pound Averdupoize into 16 Ounces, which is equal to 14 Oz. 12 P. Wt. Troy, or, according to a very nice Experiment of Mr. *John Ward* of *Cheſter*, is equal to 14 Oz. 11 P. Wt. 15 ½ Gr. Troy.

Note, That the Duty on Drugs is to be levy'd according to the Pound Averdupoize except where it is otherwiſe appointed by the Book of Rates; for tho' the Apothecaries compound their Medicines by Troy Weight, yet they buy them from the Druggiſts by the Pound Averdupoize.

Raw Silks pay Duty by the great Pound, cont. 24 Ounces Averdupoize; ſo that having any Number of ſuttle Pounds, deduct one Third from the Whole, and the Remainder is the Number of great Pounds cont. 24 Oz. each.

The Standard for Dry-Meaſure throughout the Kingdom of *Ireland*, mentioned and appointed by Stat. 12 *Eliz.* cap. 3. and confirmed by 7 *Will.* III. cap. 24. is as follows, *viz.* Dry-Meaſure.

The Peck ſhall contain	2 Gallons	and no more.
The Buſhel	8	
The half Barrel	16	
The Barrel	32	

The Gallon to contain 272 ¼ Cubical Inches.

According to this Standard are meaſured all Sorts of Corn, Grain, Malt, Oat-meal, and foreign or Bay-Salt, which Meaſure is to be ſtricked without preſſing or ſhaking down.

But white or *Engliſh* Salt is to be ſold and pay Duty by Weight, computing 56 Pounds to the Buſhel, and Rock-Salt is to be computed at 65 Pounds to the Buſhel. White Salt.

There are other Sorts of Barrels mentioned in the Book of Rates to be computed by Weight, but as they are there particularly ſet forth, and annex'd to the ſeveral Articles to which they belong, it is needleſs to repeat them here.

* 8 Annæ, cap. 14.

All Liquids whatsoever are measured, throughout this Kingdom, by the Gallon, cont. 217 $\frac{6}{10}$ cubical Inches; of which Gallons

252 make a Tun
126 —— a But or Pipe
93 —— a Hogshead
31 $\frac{1}{2}$ —— a Barrel
18 $\frac{1}{2}$ —— a Rundlet

} of Wine, Oil, and Honey.

Besides which, we have the following Denominations of legal Casks for Importation of Wines, which contain as follow, *viz.*

Gallons.
84 make a Puncheon or Tercion.
42 —— a Tierce or Awme.
31 $\frac{1}{2}$ —— a Quarter Cask, which is the same with the Barrel above-mentioned.

According to the above Tun of 252 Gallons, allowing no more than 31 $\frac{1}{2}$ Gallons to the Barrel, are to be enter'd and discharg'd, All Beer and Ale imported or exported: For tho' the Brewers Barrel of Beer or Ale, intended for Sale, is appointed by Stat. 9 *Geo.* II. cap. 9. § 1. to contain 40 Gallons, each Gallon cont. 217 $\frac{6}{10}$ cubical Inches, and the half Barrel in Proportion; yet it is by § 4. provided, that the Method of charging the Duty, payable to his Majesty on Ale and Beer, shall not be thereby altered, but shall continue to be charged, levyed, and paid as formerly.

The Barrel of Beer or Ale, according to which Inland Excise and Composition for Licences are charged, contains 32 of the above Gallons, and so in proportion.

A TABLE *of* TARES *and* ALLOWANCES *practised in the Port of* Dublin.

ALLOM in Casks, 14 Pound *per* Hundred, cont. 112 Pounds.
Ashes, called Pot-Ashes, 10 Pound *per* Hundred Weight.
Argal in Casks, 14 Pound *per* Hundred Weight.
Backs for Chimneys of $\frac{1}{2}$ Hundred Weight and downwards, to be accounted Small, and all above that Weight Large.
Balks { great, 8 Inches square, and upwards, to be rated as Timber.
middle, under 8, and above 5 Inches Square.
small, 5 Inches Square, and under.
Basket Rods the Bundle, 3 Foot about at the Band.
Barillia in double Frails, 23 Pound.
Books unbound, 8 Hundred Weight make a Maund.
Brimstone in Casks, 8 Pound *per* Hundred Weight.
Bristles in Fats about 5 Hundred Weight, 84 Pounds.

Bulrushes

Tares and Allowances.

Bulrushes the Load, 60 Bundles.
Butter in Casks, weighing 132 Pounds, 20 Pounds.
Capers, for *Tare*, one Third.
Chests of Iron { large, 1 Yard and $\frac{1}{4}$ long. / middle, 1 Yard long. / small, $\frac{3}{4}$ of a Yard long.
Copperas in Casks, 14 Pound *per* Hundred Weight.
Feathers, 4 Pound *per* Hundred Weight.

Grocery:
- Cinnamon— { in Skins, 14 Pound *per* Hundred Weight. / in Skins and Bags, 16 Pound *per* Hundred Weight.
- Currans { in Buts and Caroteels, 16 Pound *per* 100 Weight. / in Quarter Cask, 18 Pound *per* Hundred Weight. / in Bags about 4 Hundred Weight, 10 Pound *per* Bag.
- Figs— { in small Cask, 10 Pound *per* Hundred Weight. / in Frails, 1 Pound and $\frac{1}{4}$ each.
- Pepper in Bags, without Mats, 4 Pound *per* Hundred Weight.
- Pruens in Puncheons, or uncertain Casks, 14 Pound *per* Hundred Weight,
- Raisins— { in Frails, 4 Pound *per* Frail. / Lippora in Barrels } 10 Pound *per* Hundred Weight. / Solis in Casks——
- Sugar— { in Chests, 18 Pound *per* Hundred Weight. / in Baskets, 1 Pound and half each. / in Hogsheads, 12 Pound *per* Hundred Weight. / in Barrels, 14 Pound *per* Hundred Weight.

Hair called Goats Hair { in Canvas, 4 Pound *per* Hundred Weight. / in Hair-Cloth, 7 Pound *per* Hundred Weight.
Madder { in Fats, 10 Pound *per* Hundred Weight. / in small Cask, 14 Pound *per* Hundred Weight.
Masts— { large,—— 36 Inches / middle,— 24 / small—— 18 / Capravens, 12 } Circumference in the Middle,
Nails in Packs with Bags, about 200 Weight, 14 Pound.
Saltpetre in Casks, 12 Pound *per* Hundred Weight.
Sheepskins— { Wholes, at 5 Stone / Halves, at 2 Stone } *per* Hundred. / Sliuks, at 12 Pound
Shumack in Bags, 4 Pound *per* Hundred Weight.
Raw Silk— { in Bales, about 300 Weight, 24 small Pounds. / in half Bales, about 100 and $\frac{1}{2}$, 12 small Pounds.
Tallow in Casks, 14 Pound *per* Hundred Weight.
Ticks for Beds, at 6 Yards to the Tick.
Timber the Tun, 40 Cubic Feet.
Wainscots— { 16 Inches broad / 16 Foot long— } Oak Plank, and so in Proportion, / 2 Inches thick—
Wool, 4 Pound *per* Hundred Weight.

Victualling Bills.

A TABLE *of the Quantity of Provisions usually allow'd to Masters of Ships Custom-free, on their Victualling Bill for Foreign Voyages, pursuant to the* A. C. *Rule* 22. Vide *Bills of Store*, p. 9.

VICTUALS allow'd.	Quantity allow'd to each Seaman, *viz.*		
	To *Norway, Flanders, Holland,* or *France.* For 2 Months.	To the *Canaries, Spain, Portugal* or the *Sound,* &c. For 3 Months.	To AMERICA. For 8 Months.
Beef	$\frac{1}{2}$ of a Barrel.	$\frac{3}{4}$ of a Barrel.	2 Barrels.
or Pork	$\frac{1}{6}$ of a Barrel.	$\frac{1}{4}$ of a Barrel.	$\frac{2}{3}$ of a Barrel.
Butter	8 Pounds and $\frac{1}{4}$	12 Pounds and $\frac{3}{8}$	33 Pounds.
Cheese	8 Pounds and $\frac{1}{4}$	12 Pounds and $\frac{3}{8}$	33 Pounds.
Bread	60 Pounds.	90 Pounds.	240 Pounds.
Beer	One Hogshead for the Voyage.		

A Master of a Ship is to have no more allow'd Duty-free than is expres'd above, for the several respective Voyages, and to such Number of Men only as sail the Ship.

No Victualling Bill is to be allowed for any of the said Voyages, but at the Port where the Ship takes in her Cargo, and where the Goods exported in the Ship, by Way of Merchandize, are of a greater Value than what is allowed for Victualling; and that the Duty of such Goods amounts to more than what the Custom of such Victuals wou'd be, if they were liable to Duty, and not allowed to pass free, except in the Case of *Irish* Linen-Cloth, for which Victualling-Bills are allowed, though it pays no Duty.

N. B. *Beer or Ale allowed in Victualling Bills for the Use of the Crew, is chargeable with the Excise.* Vide *Beer* 7. p. 9.

A TABLE *of the* DUTIES *payable by Natives in ready Money on* FRENCH WINES *fill'd, from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

	Gallons	Custom.				Excise.				1st Additional Duty.				2d Additional Duty.				TOTAL.			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{10}$
	1	—	—	3	6	—	—	6	—	—	—	3	$8\frac{4}{7}$	—	—	2	$11\frac{3}{7}$	—	1	3	$6\frac{2}{3}$
	2	—	—	6	$13\frac{1}{3}$	—	1	—	—	—	—	6	$17\frac{1}{7}$	—	—	5	$2\frac{6}{7}$	—	2	6	$13\frac{1}{3}$
	3	—	—	10	—	—	1	6	—	—	—	10	$5\frac{5}{7}$	—	—	7	$14\frac{2}{7}$	—	3	10	—
	4	—	1	1	$6\frac{2}{3}$	—	2	—	—	—	1	1	$14\frac{2}{7}$	—	—	10	$5\frac{5}{7}$	—	5	1	$6\frac{2}{3}$
	5	—	1	4	$13\frac{1}{3}$	—	2	6	—	—	1	5	$2\frac{6}{7}$	—	1	—	$17\frac{1}{7}$	—	6	4	$13\frac{1}{3}$
	6	—	1	8	—	—	3	—	—	—	1	8	$11\frac{3}{7}$	—	1	3	$8\frac{4}{7}$	—	7	8	—
$\frac{1}{6}$ Tierce—	7	—	1	11	$6\frac{2}{3}$	—	3	6	—	—	2	—	—	—	1	6	—	—	8	11	$6\frac{2}{3}$
	8	—	2	2	$13\frac{1}{3}$	—	4	—	—	—	2	3	$8\frac{4}{7}$	—	1	8	$11\frac{3}{7}$	—	10	2	$13\frac{1}{3}$
	9	—	2	6	—	—	4	6	—	—	2	6	$17\frac{1}{7}$	—	1	11	$2\frac{6}{7}$	—	11	6	—
	10	—	2	9	$6\frac{2}{3}$	—	5	—	—	—	2	10	$5\frac{5}{7}$	—	2	1	$14\frac{2}{7}$	—	12	9	$6\frac{2}{3}$
	11	—	3	—	$13\frac{1}{3}$	—	5	6	—	—	3	1	$14\frac{2}{7}$	—	2	4	$5\frac{5}{7}$	—	14	—	$13\frac{1}{3}$
	12	—	3	4	—	—	6	—	—	—	3	5	$2\frac{6}{7}$	—	2	6	$17\frac{1}{7}$	—	15	4	—
	13	—	3	7	$6\frac{2}{3}$	—	6	6	—	—	3	8	$11\frac{3}{7}$	—	2	9	$8\frac{4}{7}$	—	16	7	$6\frac{2}{3}$
$\frac{1}{3}$ Tierce—	14	—	3	10	$13\frac{1}{3}$	—	7	—	—	—	4	—	—	—	3	—	—	—	17	10	$13\frac{1}{3}$
$\frac{1}{2}$ Qr. Cask	$15\frac{3}{4}$	—	4	4	10	—	7	10	10	—	4	6	—	—	3	4	10	1	—	1	10
$\frac{1}{2}$ Tierce—	21	—	5	10	—	—	10	6	—	—	6	—	—	—	4	6	—	1	6	10	—
Qur. Cask-	$31\frac{1}{2}$	—	8	9	—	—	15	9	—	—	9	—	—	—	6	9	—	2	—	3	—
Tierce—	42	—	11	8	—	1	1	—	—	—	12	—	—	—	9	—	—	2	13	8	—
Hogshead-	63	—	17	6	—	1	11	6	—	—	18	—	—	—	13	6	—	4	—	6	—
Punchn or Tercion	84	1	3	4	—	2	2	—	—	1	4	—	—	—	18	—	—	5	7	4	—
2 Hogds or Pipe—	126	1	15	—	—	3	3	—	—	1	16	—	—	1	7	—	—	8	1	—	—
3 Hogshds	189	2	12	6	—	4	14	6	—	2	14	—	—	2	—	6	—	12	1	6	—
Tun—	252	3	10	—	—	6	6	—	—	3	12	—	—	2	14	—	—	16	2	—	—
	Tuns																				
	2	7	—	—	—	12	12	—	—	7	4	—	—	5	8	—	—	32	4	—	—
	3	10	10	—	—	18	18	—	—	10	16	—	—	8	2	—	—	48	6	—	—
	4	14	—	—	—	25	4	—	—	14	8	—	—	10	16	—	—	64	8	—	—
	5	17	10	—	—	31	10	—	—	18	—	—	—	13	10	—	—	80	10	—	—
	6	21	—	—	—	37	16	—	—	21	12	—	—	16	4	—	—	96	12	—	—
	7	24	10	—	—	44	2	—	—	25	4	—	—	18	18	—	—	112	14	—	—
	8	28	—	—	—	50	8	—	—	28	16	—	—	21	12	—	—	128	16	—	—
	9	31	10	—	—	56	14	—	—	32	8	—	—	24	6	—	—	144	18	—	—
	10	35	—	—	—	63	—	—	—	36	—	—	—	27	—	—	—	161	—	—	—

A TABLE *of the* DUTIES *payable by Natives in ready Money on* FRENCH WINES unfill'd, *from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

	Gallons	Custom.				Excise.				1st Additional Duty.				2d Additional Duty.				TOTAL.			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
	1	—	—	3	—	—	—	5	8	—	—	3	$1\frac{5}{7}$	—	—	2	$6\frac{2}{7}$	—	1	1	16
	2	—	—	6	—	—	—	10	16	—	—	6	$3\frac{3}{7}$	—	—	4	$12\frac{4}{7}$	—	2	3	12
	3	—	—	9	—	—	1	4	4	—	—	9	$5\frac{1}{7}$	—	—	6	$18\frac{6}{7}$	—	3	5	8
	4	—	1	—	—	—	1	9	12	—	1	—	$6\frac{6}{7}$	—	—	9	$5\frac{1}{7}$	—	4	7	4
	5	—	1	3	—	—	2	3	—	—	1	3	$8\frac{4}{7}$	—	—	11	$11\frac{3}{7}$	—	5	9	—
	6	—	1	6	—	—	2	8	8	—	1	6	$10\frac{2}{7}$	—	1	1	$17\frac{5}{7}$	—	6	10	16
$\frac{1}{6}$ Tierce---	7	—	1	9	—	—	3	1	16	—	1	9	12	—	1	4	4	—	8	—	12
	8	—	2	—	—	—	3	7	4	—	2	—	$13\frac{5}{7}$	—	1	6	$10\frac{2}{7}$	—	9	2	8
	9	—	2	3	—	—	4	—	12	—	2	3	$15\frac{3}{7}$	—	1	8	$16\frac{4}{7}$	—	10	4	4
	10	—	2	6	—	—	4	6	—	—	2	6	$17\frac{1}{7}$	—	1	11	$2\frac{6}{7}$	—	11	6	—
	11	—	2	9	—	—	4	11	8	—	2	9	$18\frac{7}{7}$	—	2	1	$9\frac{3}{7}$	—	12	7	16
	12	—	3	—	—	—	5	4	16	—	3	1	$-\frac{4}{7}$	—	2	3	$15\frac{3}{7}$	—	13	9	12
	13	—	3	3	—	—	5	10	4	—	3	4	$2\frac{2}{7}$	—	2	6	$1\frac{5}{7}$	—	14	11	8
$\frac{1}{3}$ Tierce---	14	—	3	6	—	—	6	3	12	—	3	7	4	—	2	8	8	—	16	1	4
$\frac{1}{2}$ Qr. Cask	$15\frac{3}{4}$	—	3	11	5	—	7	1	1	—	4	—	12	—	3	—	9	—	18	1	7
$\frac{1}{2}$ Tierce--	21	—	5	3	—	—	9	5	8	—	5	4	16	—	4	—	12	1	4	1	16
Qur. Cask-	$31\frac{1}{2}$	—	7	10	10	—	14	2	2	—	8	1	4	—	6	—	18	1	16	2	14
Tierce——	42	—	10	6	—	—	18	10	16	—	10	9	12	—	8	1	4	2	8	3	12
Hogshead-	63	—	15	9	—	1	8	4	4	—	16	2	8	—	12	1	16	3	12	5	8
Punchn or Tercion	84	1	1	—	—	1	17	9	12	1	1	7	4	—	16	2	8	4	16	7	4
2 Hogds or Pipe----	126	1	11	6	—	2	16	8	8	1	12	4	16	1	4	3	12	7	4	10	16
3 Hogshds	189	2	7	3	—	4	5	—	12	2	8	7	4	1	16	5	8	10	17	4	4
Tun-——	252	3	3	—	—	5	13	4	16	3	4	9	12	2	8	7	4	14	9	9	12
	Tuns																				
	2	6	6	—	—	11	6	9	12	6	9	7	4	4	17	2	8	28	19	7	4
	3	9	9	—	—	17	—	2	8	9	14	4	16	7	5	6	12	43	9	4	16
	4	12	12	—	—	22	13	7	4	12	19	2	8	9	14	4	16	57	19	2	8
	5	15	15	—	—	28	7	—	—	16	4	—	—	12	3	—	—	72	9	—	—
	6	18	18	—	—	34	—	4	16	19	8	9	12	14	11	7	4	86	18	9	12
	7	22	1	—	—	39	13	9	12	22	13	7	4	17	—	2	8	101	8	7	4
	8	25	4	—	—	45	7	2	8	25	18	4	16	19	8	9	12	115	18	4	16
	9	28	7	—	—	51	—	7	4	29	3	2	8	21	17	4	16	130	8	2	8
	10	31	10	—	—	56	14	—	—	32	8	—	—	24	6	—	—	144	18	—	—

A TABLE *of the* DUTIES *payable by Natives in ready Money on* SPANISH WINES *fill'd, from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

	Gallons	CUSTOM.				EXCISE.				1st Additional DUTY.				2d Additional DUTY.				TOTAL.			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
	1	—	—	4	$15\frac{5}{21}$	—	—	8	$11\frac{3}{7}$	—	—	3	$8\frac{4}{7}$	—	—	2	$11\frac{3}{7}$	—	1	7	$6\frac{2}{3}$
	2	—	—	9	$10\frac{10}{21}$	—	1	5	$2\frac{6}{7}$	—	—	6	$17\frac{1}{7}$	—	—	5	$2\frac{6}{7}$	—	3	2	$13\frac{1}{3}$
	3	—	1	2	$5\frac{5}{21}$	—	2	1	$14\frac{2}{7}$	—	—	10	$5\frac{5}{7}$	—	—	7	$14\frac{2}{7}$	—	4	10	—
	4	—	1	7	$-\frac{20}{21}$	—	2	10	$5\frac{3}{7}$	—	1	1	$14\frac{2}{7}$	—	—	10	$5\frac{5}{7}$	—	6	5	$6\frac{2}{3}$
	5	—	1	11	$16\frac{4}{21}$	—	3	6	$17\frac{1}{7}$	—	1	5	$2\frac{6}{7}$	—	1	—	$17\frac{1}{7}$	—	8	—	$13\frac{1}{3}$
	6	—	2	4	$11\frac{3}{7}$	—	4	3	$8\frac{4}{7}$	—	1	8	$11\frac{3}{7}$	—	1	3	$8\frac{4}{7}$	—	9	8	—
Tierce---	7	—	2	9	$6\frac{2}{3}$	—	5	—	—	—	2	—	—	—	1	6	—	—	11	3	$6\frac{2}{3}$
	8	—	3	2	$1\frac{19}{21}$	—	5	8	$11\frac{3}{7}$	—	2	3	$8\frac{4}{7}$	—	1	8	$11\frac{3}{7}$	—	12	10	$13\frac{1}{3}$
	9	—	3	6	$17\frac{1}{7}$	—	6	5	$2\frac{6}{7}$	—	2	6	$17\frac{1}{7}$	—	1	11	$2\frac{6}{7}$	—	14	6	—
	10	—	3	11	$12\frac{8}{21}$	—	7	1	$14\frac{2}{7}$	—	2	10	$5\frac{5}{7}$	—	2	1	$14\frac{2}{7}$	—	16	1	$6\frac{2}{3}$
	11	—	4	4	$7\frac{13}{21}$	—	7	10	$5\frac{5}{7}$	—	3	1	$14\frac{2}{7}$	—	2	4	$5\frac{5}{7}$	—	17	8	$13\frac{1}{3}$
	12	—	4	9	$2\frac{6}{7}$	—	8	6	$17\frac{1}{7}$	—	3	5	$2\frac{6}{7}$	—	2	6	$17\frac{1}{7}$	—	19	4	—
	13	—	5	1	$18\frac{2}{21}$	—	9	3	$8\frac{4}{7}$	—	3	8	$11\frac{3}{7}$	—	2	9	$8\frac{4}{7}$	1	—	11	$6\frac{2}{3}$
Tierce---	14	—	5	6	$13\frac{1}{3}$	—	10	—	—	—	4	—	—	—	3	—	—	1	2	6	$13\frac{1}{3}$
Qr. Cask	$15\frac{3}{4}$	—	6	3	—	—	11	3	—	—	4	6	—	—	3	4	10	1	5	4	10
Tierce---	21	—	8	4	—	—	15	—	—	—	6	—	—	—	4	6	—	1	13	10	—
Qur. Cask-	$31\frac{1}{2}$	—	12	6	—	1	2	6	—	—	9	—	—	—	6	9	—	2	10	9	—
Tierce ---	42	—	16	8	—	1	10	—	—	—	12	—	—	—	9	—	—	3	7	8	—
Hogshead-	63	1	5	—	—	2	5	—	—	—	18	—	—	—	13	6	—	5	1	6	—
Punchn or Tercion	84	1	13	4	—	3	—	—	—	1	4	—	—	—	18	—	—	6	15	4	—
½ Hogds or Pipe---	126	2	10	—	—	4	10	—	—	1	16	—	—	1	7	—	—	10	3	—	—
¼ Hogshds Tun---	189	3	15	—	—	6	15	—	—	2	14	—	—	2	—	6	—	15	4	6	—
	252	5	—	—	—	9	—	—	—	2	12	—	—	2	14	—	—	20	6	—	—
	Tuns																				
	2	10	—	—	—	18	—	—	—	7	4	—	—	5	8	—	—	40	12	—	—
	3	15	—	—	—	27	—	—	—	10	16	—	—	8	2	—	—	60	18	—	—
	4	20	—	—	—	36	—	—	—	14	8	—	—	10	16	—	—	81	4	—	—
	5	25	—	—	—	45	—	—	—	18	—	—	—	13	10	—	—	101	10	—	—
	6	30	—	—	—	54	—	—	—	21	12	—	—	16	4	—	—	121	16	—	—
	7	35	—	—	—	63	—	—	—	25	4	—	—	18	18	—	—	142	2	—	—
	8	40	—	—	—	72	—	—	—	28	16	—	—	21	12	—	—	162	8	—	—
	9	45	—	—	—	81	—	—	—	32	8	—	—	24	6	—	—	182	14	—	—
	10	50	—	—	—	90	—	—	—	36	—	—	—	27	—	—	—	203	—	—	—

A TABLE *of the* DUTIES *payable by Natives in ready Money on* SPANISH WINES unfill'd, *from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

	Gallons	CUSTOM.				EXCISE.				1st Additional DUTY.				2d Additional DUTY.				TOTAL			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{2}$
	1	—	—	4	$5\frac{5}{7}$	—	—	7	$14\frac{2}{7}$	—	—	3	$1\frac{5}{7}$	—	—	2	$6\frac{2}{7}$	—	1	5	
	2	—	—	8	$11\frac{3}{7}$	—	1	3	$8\frac{4}{7}$	—	—	6	$3\frac{3}{7}$	—	—	4	$12\frac{4}{7}$	—	2	10	1
	3	—	1	—	$17\frac{1}{7}$	—	1	11	$2\frac{6}{7}$	—	—	9	$5\frac{1}{7}$	—	—	6	$18\frac{6}{7}$	—	4	4	
	4	—	1	5	$22\frac{6}{7}$	—	2	6	$17\frac{1}{7}$	—	1	—	$6\frac{6}{7}$	—	—	9	$5\frac{1}{7}$	—	5	9	1
	5	—	1	9	$8\frac{4}{7}$	—	3	2	$11\frac{3}{7}$	—	1	3	$8\frac{4}{7}$	—	—	11	$11\frac{3}{7}$	—	7	3	—
	6	—	2	1	$14\frac{2}{7}$	—	3	10	$5\frac{5}{7}$	—	1	6	$10\frac{2}{7}$	—	1	1	$17\frac{5}{7}$	—	8	8	
$\frac{1}{6}$	Tierce--- 7	—	2	6	—	—	4	6	—	—	1	9	12	—	1	4	4	—	10	1	1
	8	—	2	10	$5\frac{5}{7}$	—	5	1	$14\frac{2}{7}$	—	2	—	$13\frac{5}{7}$	—	1	6	$10\frac{2}{7}$	—	11	7	
	9	—	3	2	$11\frac{3}{7}$	—	5	9	$8\frac{4}{7}$	—	2	3	$15\frac{3}{7}$	—	1	8	$16\frac{4}{7}$	—	13	—	1
	10	—	3	6	$17\frac{1}{7}$	—	6	5	$2\frac{6}{7}$	—	2	6	$17\frac{1}{7}$	—	1	11	$2\frac{6}{7}$	—	14	6	—
	11	—	3	11	$2\frac{6}{7}$	—	7	—	$17\frac{1}{7}$	—	2	9	$18\frac{5}{7}$	—	2	1	$9\frac{1}{7}$	—	15	11	
	12	—	4	3	$8\frac{4}{7}$	—	7	8	$11\frac{3}{7}$	—	3	1	$-\frac{4}{7}$	—	2	3	$15\frac{3}{7}$	—	17	4	1
	13	—	4	7	$14\frac{2}{7}$	—	8	4	$5\frac{5}{7}$	—	3	4	$2\frac{2}{7}$	—	2	6	$1\frac{5}{7}$	—	18	10	
$\frac{1}{3}$	Tierce--- 14	—	5	—	—	—	9	—	—	—	3	7	4	—	2	8	8	1	—	3	1
$\frac{1}{2}$	Qr. Cask 15$\frac{3}{4}$	—	5	7	10	—	10	1	10	—	4	—	12	—	3	—	9	1	2	10	
$\frac{1}{2}$	Tierce--- 21	—	7	6	—	—	13	6	—	—	5	4	16	—	4	—	12	1	10	5	
	Qur. Cask- 31$\frac{1}{2}$	—	11	3	—	1	—	3	—	—	8	1	4	—	6	—	18	2	5	8	
	Tierce—— 42	—	15	—	—	1	7	—	—	—	10	9	12	—	8	1	4	3	—	10	1
	Hogshead- 63	1	2	6	—	2	—	6	—	—	16	2	8	—	12	1	16	4	11	4	
	Punchn or Tercion 84	1	10	—	—	2	14	—	—	1	1	7	4	—	16	2	8	6	1	9	1
	2 Hogds or Pipe---- 126	2	5	—	—	4	1	—	—	1	12	4	16	1	4	3	12	9	2	8	
	3 Hogshds 189	3	7	6	—	6	1	6	—	2	8	7	4	1	16	5	8	13	14	—	1
	Tun—— 252	4	10	—	—	8	2	—	—	3	4	9	12	2	8	7	4	18	5	4	1
	Tuns																				
	2	9	—	—	—	16	4	—	—	6	9	7	4	4	17	2	8	36	10	9	1
	3	13	10	—	—	24	6	—	—	9	14	4	16	7	5	9	12	54	16	2	
	4	18	—	—	—	32	8	—	—	12	19	2	8	9	14	4	16	73	1	7	
	5	22	10	—	—	40	10	—	—	16	4	—	—	12	3	—	—	91	7	—	—
	6	27	—	—	—	48	12	—	—	19	8	9	12	14	11	7	4	109	12	4	1
	7	31	10	—	—	56	14	—	—	22	13	7	4	17	—	2	8	127	17	9	1
	8	36	—	—	—	64	16	—	—	25	18	4	16	19	8	9	12	146	3	2	
	9	40	10	—	—	72	18	—	—	29	3	2	8	21	17	4	16	164	8	7	
	10	45	—	—	—	81	—	—	—	32	8	—	—	24	6	—	—	182	14	—	—

A TABLE *of the* DUTIES *payable by Natives in ready Money on* PORTUGAL WINES *fill'd, from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

	Gallons	Custom.				Excise.				1st Additional Duty.				2d Additional Duty.				TOTAL.			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
	1	—	—	4	$15\frac{5}{21}$	—	—	6	—	—	—	3	$8\frac{4}{7}$	—	—	1	$8\frac{2}{7}$	—	1	3	$12\frac{2}{21}$
	2	—	—	9	$10\frac{10}{21}$	—	1	—	—	—	—	6	$17\frac{1}{7}$	—	—	2	$16\frac{4}{7}$	—	2	7	$4\frac{4}{21}$
	3	—	1	2	$5\frac{5}{7}$	—	1	6	—	—	—	10	$5\frac{5}{7}$	—	—	4	$4\frac{2}{7}$	—	3	10	$16\frac{2}{7}$
	4	—	1	7	$-\frac{20}{21}$	—	2	—	—	—	1	1	$14\frac{2}{7}$	—	—	5	$13\frac{1}{7}$	—	5	2	$8\frac{8}{21}$
	5	—	1	11	$16\frac{4}{21}$	—	2	6	—	—	1	5	$2\frac{6}{7}$	—	—	7	$1\frac{3}{7}$	—	6	6	$-\frac{10}{21}$
	6	—	2	4	$11\frac{3}{7}$	—	3	—	—	—	1	8	$11\frac{3}{7}$	—	—	8	$9\frac{5}{7}$	—	7	9	$12\frac{4}{7}$
$\frac{1}{6}$ Tierce---	7	—	2	9	$6\frac{2}{3}$	—	3	6	—	—	2	—	—	—	—	9	18	—	9	1	$4\frac{2}{3}$
	8	—	3	2	$1\frac{12}{21}$	—	4	—	—	—	2	3	$8\frac{4}{7}$	—	—	11	$6\frac{2}{7}$	—	10	4	$16\frac{16}{21}$
	9	—	3	6	$17\frac{1}{7}$	—	4	6	—	—	2	6	$17\frac{1}{7}$	—	1	—	$14\frac{4}{7}$	—	11	8	$8\frac{6}{7}$
	10	—	3	11	$12\frac{8}{21}$	—	5	—	—	—	2	10	$5\frac{5}{7}$	—	1	2	$2\frac{6}{7}$	—	13	—	$-\frac{20}{21}$
	11	—	4	4	$7\frac{13}{21}$	—	5	6	—	—	3	1	$14\frac{2}{7}$	—	1	3	$11\frac{1}{7}$	—	14	3	$13\frac{1}{21}$
	12	—	4	9	$2\frac{6}{7}$	—	6	—	—	—	3	5	$2\frac{6}{7}$	—	1	4	$19\frac{3}{7}$	—	15	7	$5\frac{1}{7}$
	13	—	5	1	$18\frac{2}{21}$	—	6	6	—	—	3	8	$11\frac{3}{7}$	—	1	6	$7\frac{5}{7}$	—	16	10	$17\frac{5}{21}$
$\frac{1}{3}$ Tierce---	14	—	5	6	$13\frac{1}{3}$	—	7	—	—	—	4	—	—	—	1	7	16	—	18	2	$9\frac{1}{3}$
$\frac{1}{2}$ Qr. Cask	$15\frac{3}{4}$	—	6	3	—	—	7	10	10	—	4	6	—	—	1	10	$5\frac{1}{2}$	1	—	5	$15\frac{1}{2}$
$\frac{1}{2}$ Tierce---	21	—	8	4	—	—	10	6	—	—	6	—	—	—	2	5	14	1	7	3	14
Qur. Cask-	$31\frac{1}{2}$	—	12	6	—	—	15	9	—	—	9	—	—	—	3	8	11	2	—	11	11
Tierce —	42	—	16	8	—	1	1	—	—	—	12	—	—	—	4	11	8	2	14	7	8
Hogshead-	63	1	5	—	—	1	11	6	—	—	18	—	—	—	7	5	2	4	1	11	2
Punchn or Tercion	84	1	13	4	—	2	2	—	—	1	4	—	—	—	9	10	16	5	9	2	16
2 Hogds or Pipe----	126	2	10	—	—	3	3	—	—	1	16	—	—	—	14	10	4	8	3	10	4
3 Hogshds	189	3	15	—	—	4	14	6	—	2	14	—	—	1	2	3	6	12	5	9	6
Tun———	252	5	—	—	—	6	6	—	—	3	12	—	—	1	9	8	8	16	7	8	8
	Tuns																				
	2	10	—	—	—	12	12	—	—	7	4	—	—	2	9	4	16	32	15	4	16
	3	15	—	—	—	18	18	—	—	10	16	—	—	4	9	1	4	49	3	1	4
	4	20	—	—	—	25	4	—	—	14	8	—	—	5	18	9	12	65	10	9	12
	5	25	—	—	—	31	10	—	—	18	—	—	—	7	8	6	—	81	18	6	—
	6	30	—	—	—	37	16	—	—	21	12	—	—	8	18	2	8	98	6	2	8
	7	35	—	—	—	44	2	—	—	25	4	—	—	10	7	10	16	114	13	10	16
	8	40	—	—	—	50	8	—	—	28	16	—	—	11	17	7	4	131	1	7	4
	9	45	—	—	—	56	14	—	—	32	8	—	—	13	7	3	12	147	9	3	12
	10	50	—	—	—	63	—	—	—	36	—	—	—	14	17	—	—	163	17	—	—

A TABLE, *of the* DUTIES *payable by Natives in ready Money on* PORTUGAL WINES unfill'd, *from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

	Gallons	Custom.				Excise.				1st Additional Duty.				2d Additional Duty.				TOTAL.			
		l.	s.	d.	1/20	l.	s.	d.	1/20	l.	s.	d.	1/20	l.	s.	d.	1/20	l.	s.	d.	1/20
	1	—	—	4	5 5/7	—	—	5	8	—	—	3	1 5/7	—	—	1	5 16/35	—	1	2	— 31/35
	2	—	—	8	11 3/7	—	—	10	16	—	—	6	3 3/7	—	—	2	10 32/35	—	2	4	1 27/35
	3	—	1	—	17 1/7	—	1	4	4	—	—	9	5 1/7	—	—	3	16 13/35	—	3	6	2 23/35
	4	—	1	5	2 6/7	—	1	9	12	—	1	—	6 6/7	—	—	5	1 29/35	—	4	8	3 19/35
	5	—	1	9	8 4/7	—	2	3	—	—	1	3	8 4/7	—	—	6	7 7/7	—	5	10	4 7/7
	6	—	2	1	14 2/7	—	2	8	8	—	1	6	10 2/7	—	—	7	12 26/35	—	7	—	5 1 13/35
1/6 Tierce---	7	—	2	6	—	—	3	1	16	—	1	9	12	—	—	8	18 1/5	—	8	2	6 1/5
	8	—	2	10	5 5/7	—	3	7	4	—	2	—	13 5/7	—	10	3 23/35		—	9	4	7 3/35
	9	—	3	2	11 3/7	—	4	—	12	—	2	3	15 3/7	—	11	9 4/5		—	10	6	7 34/35
	10	—	3	6	17 1/7	—	4	6	—	—	2	6	17 1/7	—	1	—	14 4/7	—	11	8	8 6/7
	11	—	3	11	2 6/7	—	4	11	8	—	2	9	18 6/7	—	1	2	1/35	—	12	10	9 26/35
	12	—	4	3	8 4/7	—	5	4	16	—	3	1	4/7	—	1	3	5 17/35	—	14	—	10 2/35
	13	—	4	7	14 2/7	—	5	10	4	—	3	4	2 2/7	—	1	4	10 33/35	—	15	2	11 1/35
1/3 Tierce---	14	—	5	—	—	—	6	3	12	—	3	7	4	—	1	5	16 2/5	—	16	4	12 2/5
1/2 Qr. Cask	15 3/4	—	5	7	10	—	7	1	1	—	4	—	12	—	1	8	— 19/20	—	18	5	3 1/20
1/2 Tierce---	21	—	7	6	—	—	9	5	8	—	5	4	16	—	2	2	14 4/5	1	4	6	18 4/5
Qur. Cask-	31 1/2	—	11	3	—	—	14	2	2	—	8	1	4	—	3	4	1 9/10	1	16	10	7 9/10
Tierce ——	42	—	15	—	—	—	18	10	16	—	10	9	12	—	4	5	9 1/3	2	9	1	17 1/3
Hogshead-	63	1	2	6	—	1	8	4	4	—	16	2	8	—	6	8	3 4/5	3	13	8	15 4/5
Punchn or Tercion	84	1	10	—	—	1	17	9	12	1	1	7	4	—	8	10	18 2/5	4	18	3	14 2/5
2 Hogds or Pipe ----	126	2	5	—	—	2	16	8	8	1	12	4	16	—	13	4	7 3/5	7	7	5	11 3/5
3 Hogshds	189	3	7	6	—	4	5	—	12	2	8	7	4	1	—	—	11 2/5	11	1	2	7 2/5
Tun ——	252	4	10	—	—	5	13	4	16	3	4	9	12	1	6	8	15 1/5	14	14	11	3 1/5
	Tuns																				
	2	9	—	—	—	11	6	9	12	6	9	7	4	2	13	5	10 2/5	29	9	10	6 2/5
	3	13	10	—	—	17	—	2	8	9	14	4	16	4	—	2	5 3/5	44	4	9	9 3/5
	4	18	—	—	—	22	13	7	4	12	19	2	8	5	6	11	— 4/5	58	19	8	12 4/5
	5	22	10	—	—	28	7	—	—	16	4	—	—	6	13	7	16	73	14	7	16
	6	27	—	—	—	34	—	4	16	19	8	9	12	8	—	4	11 1/5	88	9	6	19 1/5
	7	31	10	—	—	39	13	9	12	22	13	7	4	9	7	1	6 2/5	103	4	6	2 2/5
	8	36	—	—	—	45	7	2	8	25	18	4	16	10	13	10	1 3/5	117	19	5	5 3/5
	9	40	10	—	—	51	—	7	4	29	3	2	8	12	—	6	16 4/5	132	14	4	8 4/5
	10	45	—	—	—	56	14	—	—	32	8	—	—	13	7	3	12	147	9	3	12

A TABLE *of the* DUTIES *payable by Natives in ready Money on* RHENISH WINES *from* 1 *Gallon to* 10 *Tuns, all Discounts deducted.*

Awmes	Gallons	Custom. l.	s.	d.	1/20	Excise. l.	s.	d.	1/20	1st Additional Duty. l.	s.	d.	1/20	2d Additional Duty. l.	s.	d.	1/20	TOTAL. l.	s.	d.	1/20
Fill'd.	1	—	—	4	5 5/7	—	—	6	—	—	—	3	8 4/7	—	—	2	11 3/7	—	1	4	5 5/7
	2	—	—	8	11 3/7	—	1	—	—	—	—	6	17 1/7	—	—	5	2 6/7	—	2	8	11 3/7
	3	—	1	—	17 1/7	—	1	6	—	—	—	10	5 5/7	—	—	7	14 2/7	—	4	—	17 1/7
	4	—	1	5	2 6/7	—	2	—	—	—	1	1	14 2/7	—	—	10	5 5/7	—	5	5	2 6/7
	5	—	1	9	8 4/7	—	2	6	—	—	1	5	2 6/7	—	1	—	17 1/7	—	6	9	8 4/7
	6	—	2	1	14 2/7	—	3	—	—	—	1	8	11 3/7	—	1	3	8 4/7	—	8	1	14 2/7
1/2	7	—	2	6	—	—	3	6	—	—	2	—	—	—	1	6	—	—	9	6	—
1/3	14	—	5	—	—	—	7	—	—	—	4	—	—	—	3	—	—	—	19	—	—
1/2	21	—	7	6	—	—	10	6	—	—	6	—	—	—	4	6	—	1	8	6	—
	1	42	—	15	—	—	1	1	—	—	12	—	—	—	9	—	—	2	17	—	—
	2	—	1	10	—	—	2	2	—	1	4	—	—	—	18	—	—	5	14	—	—
	3	—	2	5	—	—	3	3	—	1	16	—	—	1	7	—	—	8	11	—	—
	4	—	3	—	—	—	4	4	—	2	8	—	—	1	16	—	—	11	8	—	—
	5	—	3	15	—	—	5	5	—	3	—	—	—	2	5	—	—	14	5	—	—
	6	—	4	10	—	—	6	6	—	3	12	—	—	2	14	—	—	17	2	—	—
	7	—	5	5	—	—	7	7	—	4	4	—	—	3	3	—	—	19	19	—	—
	8	—	6	—	—	—	8	8	—	4	16	—	—	3	12	—	—	22	16	—	—
	9	—	6	15	—	—	9	9	—	5	8	—	—	4	1	—	—	25	13	—	—
	10	—	7	10	—	—	10	10	—	6	—	—	—	4	10	—	—	28	10	—	—
Unfill'd.	1	—	—	3	17 1/7	—	—	5	8	—	—	3	1 5/7	—	—	2	6 2/7	—	1	2	13 1/7
	2	—	—	7	14 2/7	—	—	10	16	—	—	6	3 3/7	—	—	4	12 4/7	—	2	5	6 2/7
	3	—	—	11	11 3/7	—	1	4	4	—	—	9	5 1/7	—	—	6	18 6/7	—	3	7	19 3/7
	4	—	1	3	8 4/7	—	1	9	12	—	1	—	6 6/7	—	—	9	5 1/7	—	4	10	12 4/7
	5	—	1	7	5 5/7	—	2	3	—	—	1	3	8 4/7	—	—	11	11 3/7	—	6	1	5 5/7
	6	—	1	11	2 6/7	—	2	8	8	—	1	6	10 2/7	—	1	1	17 5/7	—	7	3	18 6/7
1/2	7	—	2	3	—	—	3	1	16	—	1	9	12	—	1	4	4	—	8	6	12
1/3	14	—	4	6	—	—	6	3	12	—	3	7	4	—	2	8	8	—	17	1	4
1/2	21	—	6	9	—	—	9	5	8	—	5	4	16	—	4	—	12	1	5	7	16
	1	42	—	13	6	—	—	18	10	16	—	10	9	12	—	8	1	4	2	11	3	12
	2	—	1	7	—	—	1	17	9	12	1	1	7	4	—	16	2	8	5	2	7	4
	3	—	2	—	6	—	2	16	8	8	1	12	4	16	1	4	3	12	7	13	10	16
	4	—	2	14	—	—	3	15	7	4	2	3	2	8	1	12	4	16	10	5	2	8
	5	—	3	7	6	—	4	14	6	—	2	14	—	—	2	—	6	—	12	16	6	—
	6	—	4	1	—	—	5	13	4	16	3	4	9	12	2	8	7	4	15	7	9	12
	7	—	4	14	6	—	6	12	3	12	3	15	7	4	2	16	8	8	17	19	1	4
	8	—	5	8	—	—	7	11	2	8	4	6	4	16	3	4	9	12	20	10	4	16
	9	—	6	1	6	—	8	10	1	4	4	17	2	8	3	12	10	16	23	1	8	8
	10	—	6	15	—	—	9	9	—	—	5	8	—	—	4	1	—	—	25	13	—	—

A TABLE *of the Cuſtom payable on* WINES *from* Great-Britain, *the additional Duty whereof was there ſecured.* Vide *p.* 344 & 345.

	Gallons.	LONDON. Fill'd.				LONDON. Unfill'd.				OUT-PORTS. Fill'd.				OUT-PORTS. Unfill'd.			
		l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
French.	1	—	—	6	$3\frac{17}{21}$	—	—	5	$8\frac{20}{21}$	—	—	4	$15\frac{5}{21}$	—	—	4	$3\frac{17}{21}$
	2	—	1	—	$7\frac{13}{21}$	—	—	10	$17\frac{19}{21}$	—	—	9	$10\frac{10}{21}$	—	—	8	$7\frac{13}{21}$
	3	—	1	6	$11\frac{3}{7}$	—	1	4	$6\frac{6}{7}$	—	1	2	$5\frac{5}{7}$	—	1	—	$11\frac{3}{7}$
	4	—	2	—	$15\frac{5}{21}$	—	1	9	$15\frac{1}{21}$	—	1	7	$\frac{20}{21}$	—	1	4	$15\frac{5}{21}$
	5	—	2	6	$19\frac{1}{21}$	—	2	3	$4\frac{16}{21}$	—	1	11	$16\frac{4}{21}$	—	1	8	$19\frac{1}{21}$
	6	—	3	1	$2\frac{6}{7}$	—	2	8	$13\frac{5}{7}$	—	2	4	$11\frac{3}{7}$	—	2	1	$2\frac{6}{7}$
$\frac{1}{6}$	Tierce- 7	—	3	7	$6\frac{2}{3}$	—	3	2	$2\frac{2}{3}$	—	2	9	$6\frac{2}{3}$	—	2	5	$6\frac{2}{3}$
$\frac{1}{3}$	Tierce- 14	—	7	2	$13\frac{1}{3}$	—	6	4	$5\frac{1}{3}$	—	5	6	$13\frac{1}{3}$	—	4	10	$13\frac{1}{3}$
$\frac{1}{2}$	Tierce- 21	—	10	10	—	—	9	6	8	—	8	4	—	—	7	4	—
	Qu^{r}. Caſk- $31\frac{1}{2}$	—	16	3	—	—	14	3	12	—	12	6	—	—	11	—	—
	Tierce— 42	1	1	8	—	—	19	—	16	—	16	8	—	—	14	8	—
	Hogſhead- 63	1	12	6	—	1	8	7	4	1	5	—	—	1	2	—	—
	Tun— 252	6	10	—	—	5	14	4	16	5	—	—	—	4	8	—	—
Spaniſh and Portugal.	1	—	—	7	$2\frac{6}{7}$	—	—	6	$5\frac{5}{7}$	—	—	5	$14\frac{2}{7}$	—	—	5	—
	2	—	1	2	$5\frac{5}{7}$	—	1	11	$3\frac{3}{7}$	—	1	11	$8\frac{4}{7}$	—	1	10	$1\frac{4}{7}$
	3	—	1	9	$8\frac{4}{7}$	—	1	6	$17\frac{1}{7}$	—	1	5	$2\frac{6}{7}$	—	1	3	$1\frac{5}{7}$
	4	—	2	4	$11\frac{3}{7}$	—	2	1	$2\frac{6}{7}$	—	1	10	$17\frac{1}{7}$	—	1	8	$2\frac{2}{7}$
	5	—	2	11	$14\frac{2}{7}$	—	2	7	$8\frac{4}{7}$	—	2	4	$11\frac{3}{7}$	—	2	1	$2\frac{6}{7}$
	6	—	3	6	$17\frac{1}{7}$	—	3	8	$14\frac{2}{7}$	—	2	10	$5\frac{5}{7}$	—	2	6	$3\frac{3}{7}$
$\frac{1}{6}$	Tierce- 7	—	4	2	—	—	3	8	—	—	3	4	—	—	2	11	4
$\frac{1}{3}$	Tierce- 14	—	8	4	—	—	7	4	—	—	6	8	—	—	5	10	8
$\frac{1}{2}$	Tierce- 21	—	12	6	—	—	11	—	—	—	10	—	—	—	8	9	12
	Qu^{r}. Caſk- $31\frac{1}{2}$	—	18	9	—	—	16	6	—	—	15	—	—	—	13	2	8
	Tierce— 42	1	5	—	—	1	2	—	—	1	—	—	—	—	17	7	4
	Hogſhead- 63	1	17	6	—	1	13	—	—	1	10	—	—	1	6	4	16
	Tun— 252	7	10	—	—	6	12	—	—	6	—	—	—	5	5	7	4
Rhenish.	1	—	—	7	$12\frac{8}{21}$	—	—	6	$14\frac{2}{21}$								
	2	—	1	3	$4\frac{16}{21}$	—	1	1	$8\frac{4}{21}$								
	3	—	1	10	$17\frac{1}{7}$	—	1	8	$2\frac{2}{7}$								
	4	—	2	6	$9\frac{11}{21}$	—	2	2	$16\frac{8}{21}$								
	5	—	3	2	$1\frac{19}{21}$	—	2	9	$10\frac{10}{21}$								
	6	—	3	9	$14\frac{2}{7}$	—	3	4	$4\frac{4}{7}$								
$\frac{1}{6}$	Awme- 7	—	4	5	$6\frac{2}{3}$	—	3	10	$18\frac{2}{3}$	The ſame from the Out-Ports.							
$\frac{1}{3}$	Awme- 14	—	8	10	$13\frac{1}{3}$	—	7	9	$17\frac{1}{3}$								
$\frac{1}{2}$	Awme- 21	—	13	4	—	—	11	8	16								
	Qu^{r}. Caſk- $31\frac{1}{2}$	1	—	—	—	—	17	7	4								
	Awme— 42	1	6	8	—	1	3	5	12								
	Hogſhead- 63	2	—	—	—	1	15	2	8								
	Tun— 252	8	—	—	—	7	—	9	12								

A TABLE *of the Cuſtom payable on* WINES *from* Great Britain, *the additional Duty whereof was there paid down at Importation.* Vide *p.* 344 & 345.

		Gallons.	LONDON. Fill'd. l.	s.	d.	1/20	Unfill'd. l.	s.	d.	1/20	OUT-PORTS. Fill'd. l.	s.	d.	1/20	Unfill'd. l.	s.	d.	1/20
French.		1	—	—	5	19 11/21	—	—	5	5 23/126	—	—	4	10 20/21	—	—	4	— 5/126
		2	—	11	9	19 1/21	—	10	10	23/63	—	9	1	19/21	—	8	—	5/63
		3	—	15	18	4/7	1	3	15	23/42	—	1	1	12 6/7	1	—	—	5/42
		4	—	1	11	18 2/21	1	9	—	46/63	—	1	6	3 17/21	1	4	—	10/63
		5	—	2	5	17 13/21	2	2	5	115/126	—	1	10	14 16/21	1	8	—	25/126
		6	—	2	11	17 1/7	2	7	11	2/21	—	2	3	5 5/7	2	—	—	5/21
	1/6	Tierce--	7	—	3	5	16 2/3	3	—	16	5/7	—	2	7	16 2/3	2	4	—	18/35
	1/3	Tierce--	14	—	6	18	13 1/3	6	1	12	5/7	—	5	3	13 1/3	4	8	—	9/35
	1/2	Tierce--	21	—	10	5	10	9	2	8	5/6	—	7	11	10	7	—	—	5/6
		Qu^r. Caſk-	31 1/2	—	15	8	5	13	9	13	1/4	—	11	11	5	10	6	1	1/2
		Tierce—	42	1	—	11	—	18	4	17	2/3	—	15	11	—	14	—	1	1/3
		Hogſhead-	63	1	11	4	10	1	7	7	1/2	1	3	10	10	1	1	2	1/2
		Tun——	252	6	5	6	—	5	10	5	6	4	15	6	—	4	4	10	—
Spaniſh and Portugal.		1	—	—	6	17 1/2	—	—	6	— 24/42	—	—	5	8 4/7	—	—	4	15 34/63
		2	—	1	1	14 5/7	—	1	—	1 8/21	—	10	17	5/7	—	9	11	5/63
		3	—	1	8	11 3/7	—	1	6	2 1/14	—	1	4	5 5/7	—	1	2	6 13/21
		4	—	2	3	8 4/7	—	2	—	2 16/21	—	1	9	14 2/7	—	1	7	2 10/63
		5	—	2	10	5 5/7	—	2	6	3 19/42	—	2	3	2 7/7	1	11	17	4 43/63
		6	—	3	5	2 6/7	—	3	—	4 1/7	—	2	8	11 3/7	—	2	4	13 5/21
	1/6	Tierce--	7	—	4	—	—	3	6	4 5/6	—	3	2	—	—	2	9	8 5/6
	1/3	Tierce--	14	—	8	—	—	7	—	9 4/6	—	6	4	—	—	5	6	17 1/3
	1/2	Tierce--	21	—	12	—	—	10	6	14 1/2	—	9	6	—	—	8	4	6 1/2
		Qu^r. Caſk-	31 1/2	—	18	—	—	15	10	1 3/4	—	14	3	—	—	12	6	9 1/2
		Tierce—	42	1	4	—	—	1	1	1 9	—	19	—	—	—	16	8	12 2/3
		Hogſhead	63	1	16	—	—	1	11	8 3	1/2	1	8	6	—	1	5	— 19	
		Tun——	252	7	4	—	—	6	6	8 14		5	14	—	—	5	—	3 16	
Rhenish.		1	—	—	7	8 2/21	—	—	6	10 9/28	The ſame from the Out-Ports.							
		2	—	1	2	16 4/21	—	1	1	— 9/14								
		3	—	1	10	4 2/7	—	1	7	10 2/28								
		4	—	2	5	12 8/21	—	2	2	1 2/7								
		5	—	3	1	— 10/21	—	2	8	11 17/28								
		6	—	3	8	8 4/7	—	3	3	1 1/14								
	1/6	Awme--	7	—	4	3	16 2/3	—	3	9	12 1/4							
	1/3	Awme--	14	—	8	7	13 1/3	—	7	7	4 1/2							
	1/2	Awme--	21	—	12	11	10	—	11	4	16 3/4							
		Qu^r. Caſk-	31 1/2	—	19	5	5	—	17	1	5 1/8							
		Awme—	42	1	5	11	—	1	2	9	13 1/2							
		Hogſhead-	63	1	18	10	10	1	14	2	10 1/4							
		Tun——	252	7	15	6	—	6	16	10	1							

The Use of the WINE TABLES.

IN the preceding Tables, the Duties payable in ready Money by native Wholesale Merchants on all Wines imported directly from the Place of their Growth, *&c.* are calculated to the utmost Exactness, and set forth in one View, except *Maderas*, *Canary*, *Florence* and *Cyprus* Wines, which pay Custom, Excise, and first additional Duty as *Portugal*, and second additional Duty as *French* or *Spanish*.

If the Wines are imported by Retailers or Consumptioners they are to be charged with one Ninth more in Excise and additional Duties: And if imported by Aliens, or in a foreign Bottom, or in any Ship whereof the Master and at least $\frac{3}{4}$ of the Mariners are not *English*, they are to be charged with one Third more in Custom than here set down.

Wines imported from *Great Britain* pay Custom according to the Tables in *p.* 444 & 445; but the Excise and additional Duties are the same as from foreign Parts.

DISCOUNTS *and* ALLOWANCES.

I. *per Cent.* Is the Allowance of Portage mentioned in *p.* 427. and is computed by taking the fifth Part of 5 *per Cent.* or (which seems easier) the tenth Part of 10 *per Cent.* Thus,

	l.	*s.*	*d.*		*l.*	*s.*	*d.*
Gross Sum——	146	5	00	Or Gross Sum--	146	5	00
5 *per Cent.*——	73	05	00	10 *per Cent.*——	146	10	00
$\frac{1}{5}$, or 1 *per Cent.*	14	13	00	$\frac{1}{10}$, or 10 *per Cent.* being 1 *per Cent.* of the Gross Sum——	14	13	00

V. *per Cent.* Is the Allowance in Custom mentioned *p.* 349, and is computed by taking a twentieth Part, or 12 *d. per* Pound, and so in proportion. The practical Method is to cut off the last Figure from the Pounds, and half the Remainder is the Answer in Pounds; if one remains, it makes 10 *s.* and is to be added to the last Figure or Shillings cut off as above; Thus,

	l.	*s.*	*d.*		*l.*	*s.*	*d.*
Gross Sum	146	5	00	Gross Sum	157	6	10	00
5 *per Cent.*	73	05	00	5 *per Cent.*	78	16	06	

VI.

VI. *per Cent.* Is the Allowance or Diſcount to Wholeſale Merchants, mentioned in *p.* 354, 359, 362, & 364, which is practically computed by adding a fifth Part to the 5 *per Cent.* Thus,

l.	*s.*	*d.*	
73	05	00	5 *per Cent.*
14	13	00	$\frac{1}{5}$ Part.
87	18	00	is the 6 *per Cent.* of 1465 *l.*

X. *per Cent.* Is the Allowance on Wines and Tobacco, mentioned in *p.* 342, 354, 359, & 364, being one tenth Part of the Groſs Sum, and is practically computed by cutting off the laſt Figure from the Pounds, and the Figures to the left Hand give the Anſwer in Pounds, the Figure to the right Hand muſt be doubled for Shillings, with the Addition of one for every 10 *s.* and ſo in proportion; Thus,

	l.	*s.*	*d.*		*l.*	*s.*	*d.*
Groſs Sum--	157	6	10	00	Groſs Sum-- 256	4	17	06
10 *per Cent.*	157	13	00		10 *per Cent.* 256	09	09	

The Allowance of 5 *per Cent.* in Cuſtom Inwards, and 10 *per Cent.* for Leakage on Wines are given to all Perſons without Diſtinction, whether Natives or Aliens; but the Allowances of 10 *per Cent.* in Exciſe and Additional Duties of Wines and Tobaccoes, and 6 *per Cent.* on all other Goods are given to Wholeſale Merchants only. In the Out-ports, or Places of ſmall Buſineſs, the Collectors are generally acquainted with every Importer's Manner of Dealing, and therefore cannot be at a Loſs to know where it is due. But in the City of *Dublin*, where Trade is ſo extenſive, it is given to ſuch Perſons only who appear to be qualify'd by Certificate under the Hands of ſeveral known Merchants, which is firſt referr'd to the Collector, who examines into the Truth of it; and if, on Enquiry, he finds the Perſon qualified, he makes Report accordingly; and the Commiſſioners grant an Order for allowing ſuch Perſon the Benefit of a Wholeſale Merchant. But no ſuch Allowance is given in the Port of *Dublin* prior to the Commiſſioners Order.

The Calculation of 5 *per Cent.* is of general Uſe, becauſe his Majeſty's Duties of Cuſtom and Import-Exciſe are payable at the Rate of 12 *d. per* Pound from the Value in the Book of Rates. This with the 10 *per Cent.* is alſo of the greateſt Uſe in all Calculations of Intereſt, Exchange, *&c.* Thus the 10 *per Cent.* added to $\frac{1}{2}$, or 5 *per Cent.* makes 15 *per Cent.* 10 *per Cent.* added to $\frac{1}{5}$ makes 12 *per Cent.* but $\frac{1}{5}$ being ſubſtracted leaves 8 *per Cent.* the Half of which is 4 *per Cent.* &c. 10 *per Cent.* being added to $\frac{1}{10}$, (or 10 *per Cent.* from it) makes 11 *per Cent.* but $\frac{1}{10}$ being ſubſtracted

ſtracted leaves 9 *per Cent.* 5 *per Cent.* added to $\frac{1}{2}$ makes 7 $\frac{1}{2}$ *per Cent.* and ſo in all other Caſes.

FOR computing the more expeditiouſly, the following ſhort Table of the 5 *per Cent.* upon the Aliquot Parts of a Pound is recommended to be got by Heart.

A TABLE *of the* 5 per Cent. *upon the Aliquot Parts of a Pound* Sterling.

The 5 *per Cent.*																	
of		is		of		is		of		is		of			is		
s.	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*
0	5	0	$\frac{1}{4}$	3	9	0	$2\frac{1}{4}$	7	1	0	$4\frac{1}{4}$	0	11	8	0	0	7
0	10	0	$\frac{1}{2}$	4	2	0	$2\frac{1}{2}$	7	6	0	$4\frac{1}{2}$	0	13	4	0	0	8
1	3	0	$\frac{3}{4}$	4	7	0	$2\frac{3}{4}$	7	11	0	$4\frac{3}{4}$	0	15	0	0	0	9
1	8	0	1	5	0	0	3	8	4	0	5	0	16	8	0	0	10
2	1	0	$1\frac{1}{4}$	5	5	0	$3\frac{1}{4}$	8	9	0	$5\frac{1}{4}$	0	18	4	0	0	11
2	6	0	$1\frac{1}{2}$	5	10	0	$3\frac{1}{2}$	9	2	0	$5\frac{1}{2}$	1	0	0	0	1	0
2	11	0	$1\frac{3}{4}$	6	3	0	$3\frac{3}{4}$	9	7	0	$5\frac{3}{4}$	*And ſo for every*					
3	4	0	2	6	8	0	4	10	0	0	6	20 s. 1 s.					

A TABLE *of the Net Custom and Excise payable in ready Money on all Goods imported according to their respective Values from* 1 *d.* *to* 10,000 *l.*

Value.			Custom by Natives from *Great Britain.*			Custom by Natives from elsewhere.			Excise. by a wholesale Merchant.			Excise. by a Retailer or Consumptioner.		
l.	*s.*	*d.*	*s.*	*d.*	1/20	*s.*	*d.*	1/20	*s.*	*d.*	1/20	*s.*	*d.*	1/20
		1			19/20			1 4/5			4 7/20			1
		2			1 9/10			2 3/5			1 2 2/5			2
		3			2 17/20			3 4/5			2 4 1/20			3
		4			3 3/5			5 1/5			3 1 9/20			4
		5			4 3/4			6 1/3			4 7/10			5
		6			5 7/10			7 3/5			5 2 6/20			6
		7			6 13/20			8 1 3/5			6 2 9/20			7
		8			7 3/5			10 1 2/5			7 1 3/5			8
		9			8 1 1/20			11 2/5			8 2 3/20			9
		10			9 1/2			12 2/3			9 2/5			10
		11			10 9/20			13 1 4/5			10 1 7/20			11
	1				11 2/5			15 1/5			11 7/20			12
	1	3			14 1/4			19			14 1/10			15
	1	4			15 1/5		1	4/5			15 2/5			16
	1	6			17 1/10		1	2 4/5			16 2 3/20			18
	1	8			19		1	5 1/3			18 4/5		1	
	2			1	2 4/5		1	10 2/5		1	2 4/20		1	4
	2	6		1	8 1/2		1	18		1	8 1/2		1	10
	2	8		1	10 2/5		2	1 4/5		1	10 2/5		1	12
	3			1	14 1/5		2	5 1/3		1	13 2 1/20		1	16
	3	4		1	18		2	10 2/3		1	17 3/5		2	
	4			2	5 3/5		3	4/5		2	5 2 3/20		2	8
	5			2	17		3	16		2	16 2/5		3	
	5	4		3	4/5		4	1 1/5		3	4/20		3	4
	6			3	8 2/5		4	11 1/5		3	7 1/20		3	12
	6	8		3	16		5	1 1/3		3	15 1/5		4	
	7			3	19 4/5		5	6 2/5		3	18 2/20		4	4
	7	6		4	5 1/2		5	14		4	4 3/5		4	10
	8			4	11 1/5		6	1 3/5		4	10 6/20		4	16
	8	4		4	15		6	6 2/3		4	14		5	
	9			5	2 3/5		6	16 4/5		5	1 1 3/5		5	8
	10			5	14		7	12		5	12 4/5		6	
	11			6	5 2/3		8	7 1/5		6	4 2/20		6	12
	11	8		6	13		8	17 1/3		6	11 3/5		7	
	12			6	16 4/5		9	2 2/5		6	15 0/20		7	4

The TABLE *of Net Cuſtom and Exciſe continued.*

Value.			Custom by Natives from *Great Britain.*			from elſewhere.			Excise. by a wholeſale Merchant.			by a Retailer or Conſumptioner.		
l.	*s.*	*d.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*s.*	*d.*	$\frac{1}{20}$	*s.*	*d.*	$\frac{1}{20}$
—	12	6	—	7	$2\frac{1}{2}$	—	—	9	10	—	7	1	—	7	10
—	13	—	—	7	$8\frac{1}{3}$	—	—	9	$17\frac{3}{4}$	—	7	$6\frac{16}{25}$	—	7	16
—	13	4	—	7	12	—	—	10	$2\frac{2}{3}$	—	7	10 $\frac{2}{3}$	—	8	—
—	14	—	—	7	$19\frac{3}{5}$	—	—	10	$12\frac{4}{5}$	—	7	$17\frac{23}{25}$	—	8	8
—	15	—	—	8	11	—	—	11	8	—	8	9 $\frac{1}{25}$	—	9	—
—	16	—	—	9	$2\frac{2}{3}$	—	1	—	$3\frac{1}{5}$	—	9	$\frac{12}{25}$	—	9	12
—	16	8	—	9	10	—	1	—	$13\frac{1}{3}$	—	9	8	—	10	—
—	17	—	—	9	$13\frac{4}{5}$	—	1	—	$18\frac{2}{5}$	—	9	$11\frac{19}{25}$	—	10	12
—	17	6	—	9	$19\frac{1}{2}$	—	1	1	6	—	9	$17\frac{2}{3}$	—	10	10
—	18	—	—	10	$5\frac{1}{3}$	—	1	1	$13\frac{3}{5}$	—	10	$3\frac{1}{25}$	—	10	16
—	18	4	—	10	9	—	1	1	$8\frac{2}{3}$	—	10	6 $\frac{4}{5}$	—	11	—
—	19	—	—	10	$16\frac{3}{5}$	—	1	2	$8\frac{4}{5}$	—	10	$14\frac{8}{25}$	—	11	8
1	—	—	—	11	8	—	1	3	4	—	11	5 $\frac{1}{3}$	1	—	—
1	3	4	1	1	6	—	1	5	$14\frac{2}{3}$	1	1	3 $\frac{1}{5}$	1	2	—
1	5	—	1	2	5	—	1	7	—	1	2	2	1	3	—
1	6	8	1	3	4	—	1	8	$5\frac{1}{3}$	1	3	— $\frac{4}{5}$	1	4	—
1	8	4	1	4	3	—	1	9	$10\frac{2}{3}$	1	3	19 $\frac{3}{5}$	1	5	—
1	10	—	1	5	2	—	1	10	16	1	4	18 $\frac{3}{5}$	1	6	—
1	13	4	1	7	—	—	2	1	$6\frac{2}{3}$	1	6	16	1	8	—
1	15	—	1	7	19	—	2	2	12	1	7	14 $\frac{4}{5}$	1	9	—
1	16	8	1	8	18	—	2	3	$17\frac{1}{3}$	1	8	13 $\frac{3}{5}$	1	10	—
1	18	4	1	9	17	—	2	5	$2\frac{2}{3}$	1	9	12 $\frac{2}{5}$	1	11	—
2	—	—	1	10	16	—	2	6	8	1	10	11 $\frac{1}{5}$	2	—	—
3	—	—	2	10	4	—	3	9	12	2	9	16 $\frac{4}{5}$	3	—	—
4	—	—	3	9	12	—	5	—	16	3	9	2 $\frac{2}{5}$	4	—	—
5	—	—	4	9	—	—	6	4	—	4	8	8	5	—	—
6	—	—	5	8	8	—	7	7	4	5	7	13 $\frac{3}{5}$	6	—	—
7	—	—	6	7	16	—	8	10	8	6	6	19 $\frac{1}{5}$	7	—	—
8	—	—	7	7	4	—	10	1	12	7	6	4 $\frac{4}{5}$	8	—	—
9	—	—	8	6	12	—	11	4	16	8	5	10 $\frac{2}{5}$	9	—	—
10	—	—	9	6	—	—	12	8	—	9	4	16	10	—	—
11	—	—	10	5	8	—	13	11	4	10	4	1 $\frac{3}{5}$	11	—	—
12	—	—	11	4	16	—	15	2	8	11	3	7 $\frac{1}{5}$	12	—	—
13	—	—	12	4	4	—	16	5	12	12	2	12 $\frac{4}{5}$	13	—	—
14	—	—	13	3	12	—	17	8	16	13	1	18 $\frac{2}{5}$	14	—	—
15	—	—	14	3	—	—	19	—	—	14	1	4	15	—	—
16	—	—	15	2	8	1	—	3	4	15	—	9 $\frac{3}{5}$	16	—	—
17	—	—	16	1	16	1	1	6	8	15	11	15 $\frac{1}{5}$	17	—	—
18	—	—	17	1	4	1	2	9	12	16	11	— $\frac{2}{5}$	18	—	—
19	—	—	18	—	12	1	4	—	16	17	10	6 $\frac{2}{3}$	19	—	—

The TABLE *of Net Cuſtom and Exciſe continued.*

Value.	Custom by Natives						Excise.								
	from *Great Britain.*			from elſe-where.			by a wholeſale Merchant.				by a Retailer or Conſumptioner.				
l.	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	*l.*	*s.*	*d.*	$\frac{1}{2}\frac{1}{0}$	*l.*	*s.*	*d.*		
20	—	19	—	1	5	4	—	18	9	12	1	—			
30	1	8	6	1	18	—	1	8	2	8	1	10			
40	1	18	—	2	10	8	1	17	7	4	2	—			
50	2	7	6	3	3	4	2	7	—	—	2	10			
60	2	17	—	3	16	—	2	16	4	16	3	—			
70	3	6	6	4	8	8	3	5	9	12	3	10			
80	3	16	—	5	1	4	3	15	2	8	4	—			
90	4	5	6	5	14	—	4	4	7	4	4	10			
100	4	15	—	6	6	8	4	14	—	—	5				
200	9	10	—	12	13	4	9	8	—	—	10				
300	14	5	—	19	—	—	14	2	—	—	15				
400	19	—	—	25	6	8	18	16	—	—	20				
500	23	15	—	31	13	4	23	10	—	—	25				
600	28	10	—	38	—	—	28	4	—	—	30				
700	33	5	—	44	6	8	32	18	—	—	35				
800	38	—	—	50	13	4	37	12	—	—	40				
900	42	15	—	57	—	—	42	6	—	—	45				
1000	47	10	—	63	6	8	47	—	—	—	50				
2000	95	—	—	126	13	4	94	—	—	—	100				
3000	142	10	—	190	—	—	141	—	—	—	150				
4000	190	—	—	253	6	8	188	—	—	—	200				
5000	237	10	—	316	13	4	235	—	—	—	250				
6000	285	—	—	380	—	—	282	—	—	—	300				
7000	332	10	—	443	6	8	329	—	—	—	350				
8000	380	—	—	506	13	4	376	—	—	—	400				
9000	427	10	—	570	—	—	423	—	—	—	450				
10000	475	—	—	633	6	8	470	—	—	—	500				

The USE *of the preceding* TABLE *of* NET DUTIES.

THE Columns for Cuſtom are reſpectively computed as if imported by Natives: But if the Goods be imported by Aliens, they are to pay, in all Caſes, exactly double the Cuſtom charged to Natives from *Great Britain.*

The Column of Exciſe by Retailers and Conſumptioners is likewiſe of Uſe to ſhew the Net Cuſtom payable by Natives on Goods exported; But if exported by Aliens, they are to be charg'd exactly double of what is there affixed to the Value.

In order to find out the Net Duty payable for any Kind of Goods imported, the reſpective Values in Cuſtom and Exciſe muſt be calculated from the *Book of Rates*, and the Net Cuſtom and Exciſe oppoſite to thoſe Values, according to the ſeveral Circumſtances of Importation and Perſons muſt be added together (with the additional Duties, if any be due) to make up the Total Duty.

A TABLE *of the Net Duties payable in ready Money for any Quantity of* Tobacco *of the* Britiſh Plantations *imported from* Great Britain *by Natives, from* 1 *Pound to* 10,000, *all Diſcounts deducted.*

Pounds	Custom.				Excise.				Additional Duty.				TOTAL.			
	l.	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$	*l.*	*s.*	*d.*	$\frac{1}{20}$
1	—	—	1	8½	—	—	—	18	—	—	3	3	—	—	5	9½
2	—	—	2	17	—	—	1	16	—	—	6	6	—	—	10	19
3	—	—	4	5½	—	—	2	14	—	—	9	9	—	1	4	8½
4	—	—	5	14	—	—	3	12	—	1	—	12	—	1	9	18
5	—	—	7	2½	—	—	4	10	—	1	3	15	—	2	3	7½
6	—	—	8	11	—	—	5	8	—	1	6	18	—	2	8	17
7	—	—	9	19½	—	—	6	6	—	1	10	1	—	3	2	6½
8	—	—	11	8	—	—	7	4	—	2	1	4	—	3	7	16
9	—	1	—	16½	—	—	8	2	—	2	4	7	—	4	1	5½
10	—	1	2	5	—	—	9	—	—	2	7	10	—	4	6	15
20	—	2	4	10	—	1	6	—	—	5	3	—	—	9	1	10
30	—	3	6	15	—	2	3	—	—	7	10	10	—	13	8	5
40	—	4	9	—	—	3	—	—	—	10	6	—	—	18	3	—
50	—	5	11	5	—	3	9	—	—	13	1	10	1	2	9	15
60	—	7	1	10	—	4	6	—	—	15	9	—	1	7	4	10
70	—	8	3	15	—	5	3	—	—	18	4	10	1	11	11	5
80	—	9	6	—	—	6	—	—	1	1	—	—	1	16	6	—
90	—	10	8	5	—	6	9	—	1	3	7	10	2	1	—	15
100	—	11	10	10	—	7	6	—	1	6	3	—	2	5	7	10
200	1	3	9	—	—	15	—	—	2	12	6	—	4	11	3	—
300	1	15	7	10	1	2	6	—	3	18	9	—	6	16	10	10
400	2	7	6	—	1	10	—	—	5	5	—	—	9	2	6	—
500	2	19	4	10	1	17	6	—	6	11	3	—	11	8	1	10
600	3	11	3	—	2	5	—	—	7	17	6	—	13	13	9	—
700	4	3	1	10	2	12	6	—	9	3	9	—	15	19	4	10
800	4	15	—	—	3	—	—	—	10	10	—	—	18	5	—	—
900	5	6	10	10	3	7	6	—	11	16	3	—	20	10	7	10
1000	5	18	9	—	3	15	—	—	13	2	6	—	22	16	3	—
2000	11	17	6	—	7	10	—	—	26	5	—	—	45	12	6	—
3000	17	16	3	—	11	5	—	—	39	7	6	—	68	8	9	—
4000	23	15	—	—	15	—	—	—	52	10	—	—	91	5	—	—
5000	29	13	9	—	18	15	—	—	65	12	6	—	114	1	3	—
6000	35	12	6	—	22	10	—	—	78	15	—	—	136	17	6	—
7000	41	11	3	—	26	5	—	—	91	17	6	—	159	13	9	—
8000	47	10	—	—	30	—	—	—	105	—	—	—	182	10	—	—
9000	53	8	9	—	33	15	—	—	118	2	6	—	205	6	3	—
10000	59	7	6	—	37	10	—	—	131	5	—	—	228	2	6	—

Add one Ninth in Exciſe and Additional Duty if imported by a Retailer or Conſumptioner.

A TABLE *of the Net* Cuſtom *and* Exciſe *payable for* Oils *imported by Natives from* 1 *Gallon to a Tun.*

Gallons.	Cuſtom and Exciſe the ſame, *viz.* on												*Sevil, Majorca, Minorca, Apuglia, Provence,* or *Portugal.*								
	Rape and Linſeed.			Sallet.			Train-Oyl of						Cuſtom.				Exciſe.				
							Greenland.			*Newfoundland.*											
	l.	*s.*	*d.*	*l.*	*s.*	*d.*	*s.*	*d.*		*s.*	*d.*		*l.*	*s.*	*d.*		*l.*	*s.*	*d.*		
1	—	—	1	—	—	3	—	—	7 1/2	—	—	5 5/7	—	—	2	9 1/2	—	—	1	10 1/2	
2	—	—	2	—	—	6	—	—	15 5/7	—	—	11 3/7	—	—	4	19 1/2	—	—	3	—	2/7
3	—	—	4	—	—	9	—	1	2 6/7	—	—	17 1/7	—	—	7	8 4/7	—	—	4	11	3/7
4	—	—	5	—	1	—	—	1	10 1/2	—	1	2 6/7	—	—	9	18 2/2	—	—	6	1	1/2
5	—	—	7	—	1	3	—	1	18 2/2	—	1	8 4/7	—	1	—	7 1/2	—	—	7	12	8/2
6	—	—	8	—	1	6	—	2	5 5/7	—	1	14 2/7	—	1	2	17 1/7	—	—	9	2	6/7
7	—	—	10	—	1	9	—	2	13 1/7	—	2	—	—	1	5	6 2/3	—	—	10	13	1/3
8	—	—	11	—	2	—	—	3	— 0/24	—	2	5 5/7	—	1	7	16 4/2	—	1	—	3	1/2
9	—	1	—	—	2	3	—	3	8 2/4	—	2	11 3/7	—	1	10	5 5/7	—	1	1	14	2/7
10	—	1	2	—	2	6	—	3	16 2/2	—	2	17 1/7	—	2	—	15 5/2	—	1	3	4	1/2
11	—	1	3	—	2	9	—	4	3 1/2	—	3	2 6/7	—	2	3	4 1/2	—	1	4	15	5/2
12	—	1	5	—	3	—	—	4	11 3/7	—	3	8 4/7	—	2	5	14 2/7	—	1	6	5	5/7
13	—	1	6	—	3	3	—	4	19 1/2	—	3	14 2/7	—	2	8	3 1/2	—	1	7	16	4/2
14	—	1	8	—	3	6	—	5	6 2/3	—	4	—	—	2	10	13 1/3	—	1	9	6	2/3
15	—	1	9	—	3	9	—	5	14 2/7	—	4	5 5/7	—	3	1	2 6/7	—	1	10	17	1/7
15 3/4	—	1	10	—	3	11 1/4	—	6	—	—	4	10	—	3	3	—	—	2	—	—	
16	—	1	10	—	4	—	—	6	1 1/2	—	4	11 3/7	—	3	3	12 8/2	—	2	—	7	1/2
17	—	2	—	—	4	3	—	6	9 1/2	—	4	17 6/7	—	3	6	1 1/2	—	2	1	18	2/2
18	—	2	1	—	4	6	—	6	17 1/7	—	5	2 6/7	—	3	8	11 3/7	—	2	3	8	4/7
19	—	2	3	—	4	9	—	7	4 1/2	—	5	8 4/7	—	3	11	— 2/2	—	2	4	19	1/2
20	—	2	4	—	5	—	—	7	12 8/2	—	5	14 2/7	—	4	1	10 1/2	—	2	6	9	1/2
21	—	2	6	—	5	3	—	8	—	—	6	—	—	4	4	—	—	2	8	—	
31 1/2	—	3	9	—	7	10 1/2	1	—	—	—	9	—	—	6	6	—	—	4	—	—	
42	—	5	—	—	10	6	1	4	—	—	1	—	—	8	8	—	—	5	4	—	
47 1/4	—	5	7	10	—	11	9 3/4	1	6	—	1	1 10	—	9	9	—	—	6	—	—	
63	—	7	6	—	—	15	9	2	—	—	2	6	—	13	—	—	—	8	—	—	
94 1/2	—	11	3	—	1	3	7 1/2	3	—	—	1	3	—	19	6	—	—	12	—	—	
126	—	15	—	—	1	11	6	4	—	—	3	—	1	6	—	—	—	16	—	—	
157 1/2	—	18	9	—	1	19	4 1/2	5	—	—	3	9	1	12	6	—	1	—	—	—	
189	1	2	6	—	2	7	3	6	—	—	4	6	1	19	—	—	1	14	—	—	
252	1	10	—	—	3	3	—	8	—	—	6	—	2	12	—	—	1	12	—	—	

The USE *of the preceding* TABLE.

THE Cuſtom on Oils being a Tonnage-Duty, is the ſame (as ſet down in the Table) to Natives, whether imported from *Great Britain* or any other Parts beyond Seas: But, if imported by Strangers or Aliens, $\frac{1}{4}$ muſt be added in Cuſtom to make up Aliens Duty, according to the Act of Tonnage and Poundage.

Train-Oil of *Greenland* or *Newfoundland*, made of any Kind of Fiſh not caught in Veſſels truly and properly belonging to *Engliſh*, and the Oil not made by *Engliſh* or *Iriſh* Subjects, are chargeable with double Aliens Cuſtom; in which Caſe $\frac{1}{2}$ muſt be added to the Cuſtom here ſet down, purſuant to the *Act of Navigation*.

The Exciſe on Oils is the ſame both to Natives and Strangers; but if they belong to a wholeſale Merchant 6 *l. per Cent.* muſt be deducted.

Tho' the Exciſe here appears in the Form of a Tunnage-Duty, yet it is a Poundage-Duty, and muſt be ſo calculated on the Face of an Entry; for Oils are rated in the *Act of Exciſe* as follows, *viz.*

	l.	*s.*	*d.*	
Rape and Linſeed Oils	30	00	00	*per* Tun.
Train Oil of *Greenland*	8	00	00	*per* Tun.
Train Oil of *Newfoundland*	6	00	00	*per* Tun.
Sevil, Majorca, Minorca, Apuglia, Provence, or *Portugal*	32	00	00	*per* Tun.

(Omitted in Page 396.)

CHAP. XII.

* *Of Tillage Duties.*

NEW DUTY on COACHES, *&c.*

	l.	*s.*	*d.*	
FOR every Coach, Berlin, Chariot, Calaſh, and Chaiſe, with four Wheels, within this Kingdom, not uſed for Hire	1	00	00	*per Annum.*
For every Chaiſe, Calaſh, and Chair, with two Wheels, within this Kingdom, not uſed for Hire	0	05	00	*per Annum.*

DUTY

* Granted for 21 Years commencing *March* 25, 1730. by 3 Geo. II. cap. 3.

Tillage Duties.

Duty on Cards and Dice made in *Ireland*.

	l.	*s.*	*d.*
For every Pack of playing Cards made in this Kingdom	00	00	06
For every Pair of Dice	00	05	00

Duty on *Irish* Plate.

	l.	*s.*	*d.*
For every Ounce Troy of Gold or Silver Plate made or wrought in *Ireland*, and so proportionally for a greater or lesser Quantity	00	00	06

The Methods of charging and collecting the Duties on *Coaches*, &c. *Cards* and *Dice*, are so fully set forth in the Abridgement under the Titles of *Cards*, *&c.* and *Coaches*, from *p.* 14 to 20, that it is unnecessary here to repeat them. The Duty on *Irish* Plate is collected by the Assay-Master appointed by the Fraternity or Company of Gold-smiths in the City of *Dublin*, who is first to assay the same; and if conformable to the Standard of 22 Carrats of fine Gold, in every Pound Troy of Gold Plate, and 11 Oz. 2 P. Wt. fine Silver in every Pound Troy of Silver Plate, the same is then to be touched and mark'd with the usual Mark of the said Fraternity or Company; and then the above Duty to be paid by the Person who brings the Plate to be assayed, over and above all former Duties for Assaying and Touching the same; on Receipt of which the Assay-Master shall, without Fee or Reward, stamp or mark said Plate with such Stamp or Mark as shall be appointed by the Commissioners of his Majesty's Revenue; and shall likewise give an indented Receipt, number'd, under his Hand, for the Duty receiv'd, to the Person paying the same, and shall keep a Duplicate of said Receipt in a Book bound for that Purpose; and shall once in every Year, or oftner, if thereunto required by the Commissioners of the Revenue, return and lodge with them the said Books of Accounts and Duplicates of Receipts given by him for said Duties.

The Assay-Master to collect the Duty on *Irish* Plate, and to stamp the same.

The Assay-Master is not impowered to stamp any Plate, or receive said Duty for the same, 'till he hath taken an Oath before the Commissioners of his Majesty's Revenue for the due and faithful Execution of his Office in assaying such Plate, and stamping or marking the same, pursuant to this Act; and for bringing into his Majesty's *Exchequer* once every Month, at least, all Monies receiv'd by him on Account of the Duties by this Act imposed on Plate, the Yearly Sum of Twenty Pounds excepted, which he has a Power to detain thereout for his Salary and Reward for executing said Office; of which Oath said Commissioners are to give him a Certificate; nor 'till he has enter'd into Bond with sufficient Security (to be approv'd of by said Commissioners) in the Penalty of 1000 *l.* for the due and faithful Execution of his Office, and the

To take an Oath of Trust before the Commissioners of the Revenue, and to give Security.

Trust

Truſt repos'd in him by this Act, which Bond ſhall forthwith be lodged in the Chief Remembrancer's Office.

To pay the Duties by him receiv'd once a Month into the *Exchequer*.

The Aſſay-Maſter ſhall once, at leaſt, in every Month bring into his Majeſty's *Exchequer* all Monies received by him on Account of ſaid Duty, and pay the ſame to the Vice-Treaſurer, *&c.* for the Time being, who ſhall give Acquittances for the ſame, in the Manner as for any other his Majeſty's Revenue.

Gold or Silver Plate ſold unſtamp'd, to be forfeited.

Any Gold-ſmith, Silver-ſmith, or other Perſon working or trading in wrought Plate, who ſhall ſell, expoſe to Sale, barter, or exchange any Manufactures of Gold or Silver (except Silver-Wyer, or ſuch Things as by Reaſon of their Smallneſs are not capable of receiving a Mark) before it be aſſay'd, touch'd, and mark'd, ſhall forfeit the Value thereof, if not exceeding 10 *l.* to the Perſon ſuing for the ſame, by civil Bill, before the Judges of Aſſize in their reſpective Circuits, and at the Seſſions of the County of *Dublin*, and County of the City of *Dublin*; but if the Value exceed 10 *l.* then ſhall the Forfeiture be recovered by Action of Debt, *&c.* in any of his Majeſty's Courts of Record at the *Four-Courts* in *Dublin*, and ſhall be equally divided between the Crown and the Proſecutor.

Forging or counterfeiting the Stamp, *&c.* Felony.

Any Perſon who ſhall forge or counterfeit the Reſemblance of any Stamp or Mark, provided, in Purſuance of this Act, to denote the Payment of ſaid Duty, or ſhall counterfeit or reſemble the Impreſſion of the ſame upon any Plate, thereby to defraud the Crown of ſaid Duty, or ſhall ſell any Plate with ſuch counterfeit Mark, knowing the ſame to be counterfeit, or ſhall privately or fraudulently make Uſe of any legal Stamp, ſo as thereby to defraud the Crown of any Part of ſaid Duty, ſhall, on Conviction, be adjudged, and ſuffer Death as a Felon without Benefit of Clergy.

Theſe Duties to be paid to the Commiſſioners appointed by the Act.

The Duties by this Act granted (*vide* alſo Tillage-Duties, *p.* 365 & 366) are to be paid by the Vice-Treaſurer, or Receiver-General of this Kingdom, without Fee or Deduction, to the Commiſſioners appointed by this Act, on Warrant under their Hands, or the major Part of them, ſuch Majority not being leſs than 11, without any further or other Warrant to be ſued for, had, or obtained in that Behalf; and ſuch Majority, not leſs than 11, have

How to be apply'd.

alſo Power to apply and diſpoſe of the ſame *for the Encouragement and Improvement of Tillage, Employment of the Poor, draining and improving Bogs and unprofitable low Grounds, making of the ſeveral Rivers navigable, and making of Canals for the eaſing and diſpatching the Inland Carriage and Conveyance of Goods and Merchandizes from one Part to another within this Kingdom, by ſuch Means, in ſuch Proportion, and at ſuch Times, as ſaid Commiſſioners think fit, except by giving any* Præmium *or Allowance on Exportation of Corn.*

APPENDIX.

AN

APPENDIX

CONTAINING,

FORMS of Informations and Judicial Proceedings on the Act of Excise.

WITH

TABLES of the CONTENTS of *Cylinders*, the *Areas* of *Circles* and *Squares*, and other TABLES useful to *Gaugers*.

DUBLIN:
Printed in the YEAR, 1736.

NOTE,

That for the better Information of Persons concerned, the Marginal Notes refer to the several Articles in the Abridgment, whereon the following Forms, *&c.* are grounded.

AN
APPENDIX, &c.

FORMS *of Informations upon the Act of* EXCISE, *which with the Judicial Proceedings thereupon, are to be entred in a* * *Book kept for that Purpose by the Sub-Commissioners or Collectors of each Port or District.*

* Information Book.

Forms of Informations upon a Seizure.

BE it remembered, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *G. H.* came in his own proper Person before { *me* / *us* } the Sub-Commissioner, or Sub-Commissioners of his Majesty's Revenue of Excise and New Impost for the Port of *C.* at the Office of Excise in and did then and there give { *me* / *us* } the said Sub-Commissioners to understand, and to be informed, that betwixt the * Day of last past, and the Day of Exhibiting this Information, he the said *G. H.* did in the Port of *C.* seize to the Use of our Sovereign Lord the King, and himself, certain Goods *(viz.)* being the Goods of a Person or Persons unknown, ‡ for that the same being Exciseable Goods were Imported into this Kingdom, from Parts beyond the Seas, and taken up or discharged out of a certain Ship or Vessel (not being in Leak or Wrack) before the said Ship or Vessel was first Entred in the Custom-house of the said Port of *C.* or at, or in, or upon some other Place or Places, than upon the open Keys, Wharfs, Landing-places, or Slips of the said Port,

* For the Time limited, *vid.* Offences, 2. Page. 85. and the Note thereon.

‡ *Vid.* Goods, 28. Pa. 50.

as the Lord Lieutenant, Lord Deputy, or other Chief Governor and Privy Council of this Realm, for the time being, have therefore Assigned and Appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privity, or Consent of such Officer or Officers as was aboard the said Ship or Vessel, attending the unlading thereof,* or before due Entry and payment of the Excise due, and payable thereupon, contrary to the Form of the Statute, in that Case made and provided. And therefore the said *A. B.* prays the ‡ Judgment of the aforesaid Sub-Commissioner, or Sub-Commissioners, that the said Goods may remain forfeited;§ one Moiety thereof to the Use of his said Majesty, and the other to the Informer, as by Law directed.

* Vide Goods, 29. Pa. 50.

‡ Vide Commissioners of Excise, 10. Pa. 23.

§ Vide Informers, 1. Pa. 62.

Underneath this Information enter this Rule.

IF no Persons claims the Property of the Goods in the above Information mentioned, within † 21 Days from the Date hereof, { *I* / *we* } adjudge them forfeited and Recovered as by the Law is directed,

A. B. / *C. D.* } Sub-Commissioners.

† Vid. Seizures, 9. Pa. 111.

After the Twenty one Days are expired, if no Claim be Entred, then Enter Judgment thus.

NO Person having laid Claim to the Goods in the above Information mentioned, within the time limited by the Act of Excise { *I* / *we* } adjudge them Forfeited and Recovered, one Moiety thereof to the use of his Majesty, and the other to the Informer,‡ and to be Sold by Inch of Candle, as by the Law is directed. Dated this Day of

A. B. / *C. D.* } Sub-Commissioners.

‡ Vid. Seizures, 11. Pa. 111.

But in Case of a Claim, this Rule is to be entred.

E. F. of came this Day before { *Me* / *Us* } the Sub-Commissioners aforesaid, and laid Claim to the Goods in the above Information mentioned. *E. F. Merchant.*

I

I / *We* } the Sub-Commissioners aforesaid, do appoint { *Monday* / *Tuesday* } the Day of next, at of the Clock in the { *Fore* / *After* } noon, at in this Port, for the Hearing and Determining this Matter, of which all Persons concerned are to take Notice.

A. B. / *C. D.* } Sub-Commissioners.

Notwithstanding this Publication, it may not be amiss to give the Parties Notice by Summons, and upon their Appearance, to proceed to hear the Evidence.

The Form of the Summons.

*YOU are hereby Summoned to appear before { *me* / *us* } Sub-Commissioner or Sub-Commissioners aforesaid, at in upon the Day of at a Clock in the { *Fore* / *After* } noon, to make your Answer, and Defence, to an Information Exhibited against you, at which Time, and Place { *I* / *we* } Sub-Commissioners will proceed to hearing of the Cause, examination of Witnesses, and final Sentence

L. M. being Sworn for the King, Deposeth, That, &c.

I. K. Sworn, likewise for the King, Deposeth, That, &c.

At which time and place, the Plantiff *G. H.* and also the Defendant *E. F.* appeared, and the Cause being heard before { *me* / *us* } Sub-Commissioner or Sub-Commissioners of Excise and Proof being made as afore-written, to justifie the Information, { *I* / *we* } do adjudge the Goods mentioned in the Information, to be Forfeited and Confiscated, one Moiety to our Sovereign Lord the King, and the other to the Informer.

Or do adjudge, That the Goods in the Information mentioned, are not Forfeited, and therefore are acquitted from the said Information.

A. B. / *C. D.* } Sub-Commissioners.

If the Sub-Commissioners do think the Case at any Time so Equitable or Commiserable, as to admit it to Composition, which is not to be done, but in small matters, (unless by Order of the † Chief Commissioners of his Majesty's Revenue) then the Informer and Claimer, to enter their Submission under the Information, thus,

I, *G. H.*

* Summons *ad se defendendum.* but, *Vid. infra*, Pa. 16.

* Vid. Commissioners of Excise, 10. Pa. 23. *Ibid.* 13. Pa. 24.

† By Virtue of a remitting Clause in their Patent.

I, *G. H.* do, for as much as concerns me in the Information above-written, submit the same to such Composition, as the Sub-Commissioners shall think fit to settle and appoint *G. H.*

And I, *E. F.* Claimer of the Goods (or Defendant to the Information above-written) do the same. *E. F.*

We do order and appoint that the aforesaid *E, F.* shall forthwith pay the Informer *G. H.* the Sum of and the like Sum to the hands of for his Majesty's Use, for the Offence aforesaid,

A. B.
C. D. } Sub-Commissioners.

An Information against an Owner, Master, Purser, or Persons taking Charge of a Ship.

BE it remembred, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came in his own proper Person before { *me* / *us* } Sub Commissioners and did then and there on the behalf of our Sovereign Lord the King, and himself, give { *me* / *us* } the said Sub-Commissioners to understand, and to be informed, That betwixt the Day of last past, and the Day of exhibiting this Information, *G. H.* being Owner, Master, Purser, or Person taking Charge of the Ship called the *A.* of arriving from Parts beyond the Seas, * did suffer certain Goods and Merchandizes *(viz.)* to be taken up or discharged out of the said Ship, (not being in Leak or Wrack) and to be delivered at, or in some other place or places than upon the open Key, Wharfs, Landing places or Slips of the said Port, as the Lord Lieutenant, Lord Deputy, or other Chief Governor, and Privy-Council of this Realm for the time being, have therefore Assigned and Appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privity or Consent of such Officer or Officers, as was aboard the said Ship or Vessel, attending the Unlading thereof, or before due Entry or Payment of the Excise, due and payable thereupon, contrary to the Form of the Statute in that case made and provided, whereby the said *G. H.* hath forfeited One Hundred Pounds. And therefore the said *A. B.* prays the Judgment of the Sub-Commissioners aforesaid, against the said *G. H.* that he may forfeit One Hundred Pounds, one Moiety thereof to the King, and the other to himself, as by the Law is directed.

* Vide Masters, 2. Pa. 80.

An Information againſt an Owner, Maſter, Purſer or Perſon taking Charge of a Ship, not ſuffering the Officers to do their Duty.

BE it Remembred, that upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majeſty that now is, *A. B.* came in his own proper Perſon before {me / us} Sub-Commiſſioners, and did then, and there, on the behalf of our Sovereign Lord the King and himſelf, give {me / us} the ſaid Sub-Commiſſioners to underſtand, and to be informed, that betwixt the Day of laſt paſt. and the Day of Exhibiting this Information *C. D.* Being Maſter, Owner or Commander of the Ship or Veſſel called the *E.* of coming from Parts beyond the Seas, did there and * then refuſe to permit or ſuffer certain Officers of his Majeſty's Cuſtoms in the ſaid Port of appointed for that purpoſe to make Search for Goods and Commodities Exciſeable aboard the ſaid *E.* of or to remain on board the ſaid Ship or Veſſel, according to their Duty, but on the contrary did forcibly hinder and oppoſe the ſaid Officers ſo upon Duty and in Execution of their Office as aforeſaid, contrary to theForm of the Statute, in that caſe made and provided, whereby the ſaid *C. D.* hath forfeited Fifty Pounds, and therefore the ſaid *A. B.* prays Judgment of the ſaid Sub Commiſſioners, that the ſaid *C. D.* may forfeit the ſaid Sum of Fifty Pounds, as by the Law is directed.

* Vide Maſters 3. pa. 78. *Ibid.* 9. Pa. 80.

An Information againſt Mariners.

BE it Remembred that upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majeſty that now is, *A. B.* came in his own proper Perſon before {me / us} Sub-Commiſſioners, and did then and there on the behalf of our Sovereign Lord the King and himſelf give {me / us} to underſtand and to be informed, that betwixt the Day of laſt paſt, and the Day of Exhibiting this Information, *I. F.* and *H. F.* * being Mariners, Seamen, or Perſons employed aboard the Ship, or Veſſel called the *A.* of arriving from Parts beyond the Seas, (whereof *I. G.* is Owner or Maſter, or ſo deputed) did conſent and aſſiſt, or were preſent at the delivering

* Vide Mariners. 2. Pa. 77.

of certain Goods, *(viz.)* out of the said Ship (not being in Leak or Wrack) and to be delivered at, or in some other place, or places, than upon the open Key, Wharfs, Landing-places, or Slips of the said Port, as the Lord Lieutenant, Lord Deputy, or other Chief Governor and Privy Council of this Realm, for the time being, have therefore assign'd and appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privity or Consent of such Officer or Officers, as was aboard the said Ship or Vessel attending the unlading thereof, or before due Entry or Payment of the Excise due and payable thereupon, contrary to the Form of the Statute in that case made and provided; whereby the said *I. F.* and *H. F.* have forfeited each of them * Ten Pounds, and therefore the said *A. B.* prays the Judgment of the Sub-Commissioners aforesaid, against them the said *I. F.* and *H. F.* that they may forfeit Ten Pounds a piece accordingly, one Moiety thereof to the King, and the other to the Informer as by the Law is directed.

* Vid. Mariners, 2. Pa. 77.

An Information against an Owner, Master or Commander of any Coasting Ship or Vessel, that shall receive on Board, or Discharge, or Unship Exciseable Goods, contrary to Law; as also against Persons aiding, abetting, assisting, or knowing thereof.

BE it remembered, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came in his own proper Person before { *me* / *us* } Sub-Commissioners, and did then and there, on the behalf of our Sovereign Lord the King, and himself, give { *me* / *us* } the said Sub-Commissioner or Sub-Commissioners to understand, and to be informed, That betwixt the Day of last past, and the Day of exhibiting this Information, *C. D.* being Owner, Master or Commander of a certain Ship, or Coasting Vessel, did in the Port of receive on Board, or discharge, or deliver on Shore, or into a certain Gabbard, Lighter or other Boat, to be carried on Shore, certain Exciseable Goods or Commodities, *viz.* (the said Ship or Coasting Vessel coming from the Port of in this Realm, and not being in Leak or Wrack) at unseasonable Hours or Times, or at, or in some other Place or Places, than upon the open Key, Wharfs, Landing places or

or Slips of the ſaid Port, as the Lord Lieutenant, Lord Deputy or other chief Governor, and Privy-Council of this Realm for the time being, have therefore Aſſigned and Appointed, or without Licence firſt had, or without the Cognizance, Knowledge, Privity, or Conſent of ſuch Officer, or Officers, as were attending the lading or unlading of the ſaid Ship, or Veſſel, or before due Entry and Payment of the Exciſe due and payable thereupon. And further that *E. F. G. H.* and *I. K* (being Mariners or Seamen) were aiding, abetting, aſſiſting, or Perſons knowing thereof, whereby the ſaid *C. D.* * as Owner, Maſter, or Commander of the ſaid Ship or Veſſel hath forfeited the Sum of Twenty Pounds, and the ſaid *E. F. G. H.* and *I. K.* each of them the Sum of Five † Pounds, as being ſo aiding, abetting, aſſiſting, or knowing thereof as aforeſaid, and therefore the ſaid *A. B.* prays Judgment of the Sub-Commiſſioner, or Sub-Commiſſioners aforeſaid, againſt the ſaid *C. D.* that he may forfeit accordingly the ſaid Sum of Twenty Pounds; As alſo againſt the ſaid *E. F. G. H.* and *I. K.* that they likewiſe may forfeit each of them the Sum of Five Pounds as aforeſaid, one Moiety thereof to the King, and the other to himſelf, as by the Law is directed.

* Vide Maſters, 11. Pa. 80.

† Vid. Mariners, 3. Pa. 77.

Note, *That the ſame manner of Proceedings will be requiſite in the aforegoing Informations, and the ſame way of Summons to Perſons concerned, as in the firſt Caſe, or Information is directed.*

An Information againſt a Boat, Gabbard or Wherry, &c. and Perſons taking Charge of the ſame.

BE it Remembred, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majeſty that now is, *A. B.* came in his own proper Perſon before { *me* / *us* } Sub Commiſſioners and did then and there give { *me* / *us* } to underſtand, and to be informed, That betwixt the Day of laſt paſt, and the Day of Exhibiting this Information, there was ſeized or found certain Goods, *viz.* in the Port of *D.* in a certain Gabbard, Lighter, Boat, Wherry, Skiff or other Veſſel, whereof *N. T.* and *T. R.* were Perſons having Charge; which Goods (belonging to ſome Perſon, or Perſons unknown) were imported into this Kingdom

Kingdom from Parts beyond the Seas, and taken up, or discharged out of a certain Ship or Vessel, (not being in Leak or Wrack) and to be delivered at, or in some other Place or Places than upon the open Key, Wharfs, Landing places or Slips of the said Port, as the Lord Lieutenant, Lord Deputy or other Chief Governor and Privy Council of this Realm for the time being, have therefore assigned and appointed, or at unlawful Hours or Times, or without the Cognizance, Knowledge, Privity, or Consent of such Officer, or Officers, as was aboard attending the unlading of such Ship or Vessel, or before due Entry or Payment of the Excise, due and payable thereupon; or did carry the same aboard some other Ship or Vessel contrary to the Form of the Statute in that case made and provided. And therefore the said *A. B.* craves Judgment, * that the said Gabbard, Lighter, Boat, Wherry, Skiff, or other Vessel may be forfeited, and that the said *N. T.* and *T. R.* may likewise forfeit each of them Ten Pounds a-piece, one Moiety thereof to our Sovereign Lord the King, and the other to himself as by the Law is directed.

* Vid. Boatmen, 1. Pa. 10.

The aforesaid Information will be fit for any Person assisting, †*Wharfinger, Carmen, and for Seizure of Horses.*

† Vide Wharfingers 1 Pa. 127, & Carmen, 1, 2. Pa. 18.

An Information against Exciseable Goods, found hid or concealed aboard any Vessel Inwards, with Intent to be Landed or Carried away without due Entry and Payment of Duty.

BE it remembred, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majesty that now is, *A. B.* came before { *me* / *us* } Sub-Commissioners, on behalf of his Majesty and himself, and gave us to understand, That betwixt the Day of last past, and the Day of Exhibiting this Information, he did seize the Goods following, *viz.* for that the said Goods being Exciseable Goods were found on Board a Ship or Vessel, and there hid or concealed with intent to be carried away, without due Entry first had and made of the same, or payment of the Excise, due and payable thereupon, which is contrary to the Form of the Statute in that case made and provided,* And therefore prays the Judgment of the said Sub-Commissioners, that the said Goods may remain forfeited, one Moiety to the King, and the other to the Informer, as by the Law is directed.

An

* Vid. Goods, 25. Pa. 49. & Seizures, 3. Pa. 111.

An Information againſt Exciſeable Goods Entred under a wrong Denomination.

BE it Remembred, That upon the Day of in the Year of the Reign of our Sovereign Lord the King's Majeſty that now is, *A. B.* came before { *me* / *us* } Sub-Commiſſioners, on behalf of his Majeſty and himſelf and gave us to underſtand, That betwixt the Day of laſt paſt, and the Day of exhibiting this Information, he did ſeize the Goods following, *viz.* For that the ſaid Goods belonging to one *C. D.* Merchant entring the ſame, were Imported from Parts beyond the Seas, and by a Permit or Warrant, from one or more of the Officers of his Majeſty's Cuſtoms in the ſaid Port of brought to that Cuſtom-Houſe, and there viewed.* That the ſaid *C. D.* did after ſuch View made, enter the ſaid Goods not according to their Quality. true Denomination and Kind as aboveſaid. But on the contrary did enter the ſaid Goods by another and wrong Denomination, and did not pay his Majeſty's Duty, according to the true Quality and Denomination of the ſaid Goods, thereby intending to defraud his Majeſty of the Duty of Exciſe, or New Impoſt due thereupon. And therefore the ſaid *A. B.* prays the Judgment of the Sub-Commiſſioners aforeſaid, that the ſaid Goods and their Value may remain forfeited, one Moiety to the Uſe of his ſaid Majeſty, and the other to the Informer as by the Law is directed.

* Vid. Entries, 7. Pa. 32.

The Proceedings upon this muſt be as upon the former Caſes, by Summons, &c. and examining of Witneſſes, to prove the Concealment and Intent of Fraud, &c.

In

In the Case of Brewers, Vintners, Inn-keepers, Ale-House-keepers, Distillers, *or Retailers of* Strong-Waters, *or any Sort of Liquors, the like Proceeding is to be against Offenders by Information, Summons, Proof and Judgment, and due Record thereof kept by the Commissioners, Sub-Commissioners,* &c. *And for the several Cases, the Forms of Informations are to be as followeth,* viz.

Forms of INFORMATIONS.

Against a Brewer, *&c. for not Entring and Paying Weekly.*

A. B. APpearing before *C. D.* Sub-Commissioner, or Sub-Commissioners of Excise, *&c.* Informeth, as well on the behalf of our Sovereign Lord the King, as himself, that *E. F.* Common Brewer of Beer or Ale, (or Distiller of Aqua-vitæ, or Strong-Waters) betwixt the, *&c.* Day of, *&c.* hath Made, Brewed or Distilled several Quantities of Beer, Ale, and Strong Waters, whereof he hath not made due and true weekly Entry, nor paid Excise of the same, (or whereof having made due Entry, he hath not weekly paid Excise of the same) at the Office of Excise, under which he now liveth, but hath neglected, or refused to do the same, contrary to the Statute in that behalf, Made and Provided; ‖ and therefore the said *A.B.* craveth Process, Judgment and Execution, against the said *E. F.* according as in and by the Statute in that behalf is directed and appointed.

‖ Vide Brewers, 1. Pa. 12.

Against a Brewer, *&c. for Refusing the* Gauger *to Gauge.*

A. B. APpearing, *&c.* Informeth, *&c.* † that *E.F.* (Brewer or Distiller) did refuse to permit *G. H.* Gauger for the Excise appointed for that purpose, to Enter into his Brew house, Out-house, Store-house, or Stilling-house, when he demanded liberty to Gauge all Coppers, Fats, Keeves, or other Vessels in the same, and to take account of all Beer, Ale, Aqua-vitæ, or Strong-Waters, Brewed, Made or Distilled, and that the said *E. F.* being forbidden to carry or deliver out any Beer or Ale, (or retail any more Aqua-

† Vid. Ale-house keepers, 5. Pa. 4.

Aqua-vitæ or Strong-Waters) did nevertheleſs ſince, that is to ſay, at or upon, &c. Day of, &c. deliver out, &c. Barrels of Ale or Beer, or retail, &c. Gallons of Aqua-vitæ or Strong-Waters, and therefore the ſaid *A. B.* craveth Proceſs, &c.

Againſt a Brewer, &c. *for hiding and concealing his Drink or Strong-Waters from the* Gauger.

A. B. APpearing, &c. Informeth, &c. ‖ That *E. F.* Brewer, or Diſtiller, having admitted *G. H.* Gauger for the Exciſe appointed for that purpoſe, to Enter into his Brew-houſe, Out-houſe, Still-houſe, and Store-houſe, to Gauge and take Account of his Beer, Ale, or Aqua-vitæ and Strong-Waters, did upon the, &c. Day of, &c. hide and conceal, &c. Barrels (or, &c. Gallons) of his Beer, Ale, Aqua-vitæ, or Strong-Waters, from the Gauge, View, or Sight of the ſaid *G. H.* contrary to the Statute in that behalf made and provided; and alſo the ſaid *E. F.* being forbidden to carry or deliver out any Beer or Ale, (or retail any Aqua-vitæ or Strong-Waters, did nevertheleſs ſince deliver out, &c, Barrels of Ale or Beer, (or Retail, &c. Gallons of Aqua-vitæ or Strong-Waters;) and therefore the ſaid *A. B.* craveth Proceſs, Judgment and Execution againſt the ſaid *E. F.*

‖ Vid. Ale-House keepers, 5. Pa. 4.

Againſt a Brewer, &c. *for making Uſe of a Private Tun.*

A. B. APpearing, &c. Informeth, &c. † That *E. F.* being a Common Brewer of Beer or Ale, (or Diſtiller of Aqua-vitæ, or Strong-Waters) hath, at, or upon the, &c. Day of &c. made uſe of a Private Tun, Copper, Fat, Keeve, Still, Alimbeck or other Veſſel, for the Making and Brewing of Ale or Beer, or Diſtilling of Aqua-vitæ or Strong-Waters, without acquainting or giving Notice thereof to the Gauger or Gaugers, or other Officer appointed to Gauge his Veſſels, &c. and alſo the ſaid *E. F.* being forbidden to carry or deliver out any Beer or Ale, (or Retail any Aqua-vitæ or Strong-Waters,) did nevertheleſs ſince deli er out, &c. Barrels of Ale or Beer, (or Retail, &c. Gallons of Aqua-vitæ or Strong-Waters) and therefore, the ſaid *A. B.* craveth Proceſs, Judgment and Execution, againſt the ſaid *E. F.* &c.

† Vid. Ale-houſe-keepers, 5. Pa. 4.

Againſt

Against a Vintner, Ale-house-keeper, *&c. for Brewing his own Drink and Waters without entring into Bond.*

Vide Ale-House-keepers, 4. Pa. 4.

A. B. APpearing, *&c.* Informeth, *&c.* * That *E. F.* Vintner, Inn-keeper, Victualler Ale-House-keeper, &c. using Common Selling of Beer, Ale, Aqua-vitæ or Strong-Waters, by Retail hath Made, Brewed or Distilled his Beer, Ale, Aqua-vitæ or Strong-Waters, without Entring into Bond to our Sovereign Lord the King, with sufficient Sureties for the true Entry and Paying Weekly, or every fourteen Days, at the Office of Excise, under which he liveth, the Excise of all his Beer, Ale, Aqua-vitæ or Strong-Waters, contrary to the Statute in that behalf made, this being the first (or second or third) Offence of the said *E. F.* and therefore the said *A. B.* craveth Process, Judgment and Execution, &c.

Against a Vintner, Victualler, Ale-House-keeper, *&c. compounding, and Selling Drink by the Barrel, Half-Barrel,* &c.

* Vid. Ale-House keepers, 6, & 7. Pa. 5.

A. B. APpearing, Informeth, &c. That * *E. F.* Vintner, Inn-Keeper, Victualler, or Ale-House-keeper, having Compounded (or given Bond) for Entry and Payment of his Excise, doth nevertheless Vend or Dispose of his Beer or Ale to *J. K.* &c. by the Barrel, or Half-Barrel, Kilderkin, Ferkin or Gallon, for the Private Expence or Consumption otherwise of the said *I. K.* who hath made default of Payment of Double Excise of the same, according as by the Statute in that Case is required, and therefore the said *A. B.* craveth Process, Judgment and Execution, &c.

Against one buying Drink from the Retailer, &c.

*. Vid. *Ibid*

A. B. APpearing, Informeth, &c. * That *I. K.* of, &c. having betwixt the &c. Day of, &c. bought and received sundry Barrels, Half-Barrels, Kilderkins, Ferkins, or Gallons of Beer or Ale, for his private Expence or Consumption otherwise, of *E. F.* of, &c. Victualler, Inn-keeper, &c, who hath Compounded (or given Bond) for Entry and Payment of his Excise; and that the said *I. K.* hath made default of Payment of Double the Excise of the,

the, &c. Barrels, Half-Barrels, &c. as aforesaid, according as by the Statute in that Case is required, and therefore the said *A. B.* craveth, &c.

Against a Victualler, *&c. Brewing Part, and taking Part of his Drink from a Common* Brewer, *&c.*

A. B. INformeth, That **E. F. &c.* being a Vintner, Inn-keeper, Victualler, Ale-House-keeper, (or one selling Beer or Ale by Retail) doth not weekly Brew and Make his own Beer and Ale, but hath on, about, or betwixt the, *&c.* day of, *&c.* taken part thereof, that is to say, *&c.* Barrels of Beer or Ale, [*according to the Quantity or Quality thereof,*] from *R. R.* who is a Common Brewer of Beer and Ale, hath not paid Excise, and as if he had Brewed the same himself, according as by the Statute in that Case is required, therefore the said *A. B.* craveth Process, Judgment, *&c.*

* Vide Ale-house keepers, 3. Pa. 4.

Before the proceeding and hearing and Judgment upon the Information, Notice ought to be given to the Persons informed against, and also two Witnesses, if it be necessary or Required: And if such Person and Witnesses do not appear, Oath is to be made thereof, by the Person Summoning, and that being Recorded, then proceed as directed.

The Form of a Summons to give Evidence.

YOU are to take Notice, that you are hereby Summoned Personally to appear before, &c. Commissioners (or Sub-commissioners) of Excise, at the Office of Excise in &c. upon the, &c. day of, &c. by, &c. of the Clock in the, &c. then and there to give Testimony on behalf of his Majesty upon an Information exhibited the, &c. day of, &c. against *E. F.* and hereof you not to fail, upon pain of forfeiting † Ten *(or* Twenty)* Pounds or being Imprisoned, as by the Statute in that case is directed and appointed. Dated the, &c. day of

To *G. D.*

Summons *ad testificandum.*

A

† Vid. Commissioners of Excise, 10, Pa. 23.
* Vid. Commissioners of Excise, 13, 14. Pa. 24.

A Summons to a Party to Defend himself.

Summons *ad se defendendum.*

YOU are hereby to take Notice, That you are Summon'd to appear in Person before, &c. Sub Commissioner (or Sub-Commissioners) of Excise, at the Office of Excise at, in, &c. and upon the, &c. day of, &c. by, &c. of the Clock in the, &c. then, and there to make your Answer and Defence unto an Information exhibited against you, ‖and in case you shall wilfully neglect or refuse to appear at the Day, Time and Place aforesaid, or appearing, shall depart before you are called, you are hereby to take Notice, that the Sub-Commissioners (or Commissioners, &c.) will proceed to Hearing of the Cause and Examination of the Witnesses, and to Final Sentence, as if you had been present and Defended your self, according as by the Statute in that case is directed. Dated the day of, &c.

‖ Vid. Commissioners of Excise, 10, 13. Pa. 23. & 24.

To *E. F.*

After full Hearing of the Cause, Judgment is to be Entred either for the King and the Informer, or for the Defendant, as the Proof shall make out; and the particular Offences and Penalties so adjudged, are to be expressed in the said Entry of Judgment; and accordingly, Warrants of Distress are to be Issued out in the Forms following, viz.

A Warrant of Distress to be Issued out against a Brewer, *&c. after Judgment given against him, for not Entring and Paying weekly,* &c.

Excise-Office. WHereas upon Proof made before me, *C. D.* Sub-Commissioner, or before us, &c. Sub-Commissioners of Excise, appointed for [*recite the Places for which you have Commission to be Sub-Commissioner*] *Or thus,*

Whereas upon Confession of *E. F.* made before me *C. D.* Sub-Commissioner (or us, &c. Sub-Commissioners, aforesaid) it appears, that *E. F.* of, *&c.* Brewer or Distiller, from the, &c. Day of, &c. hath made, Brewed or Distilled, Ten Barrels of Beer or Ale, (*expressing the Quantity*) or Ten Gallons of Aqua-vitæ or Strong-Waters, without weekly making due Entry, or Payment of the Excise for the same, at the Office of Excise under which he liveth, and

in

in ſo doing, he hath according to the Statute for Exciſe, been adjudged by me *C. D.* Sub-Commiſſioner, (or us, *&c.* Sub Commiſſioners of Exciſe, as aforeſaid) † to have forfeited Twenty Pounds for his firſt, or Forty Pounds for his ſecond, or Sixty Pounds for his third Week's neglect of Entring and Paying weekly, together with Double the Value of the Ten Barrels of Beer and Ale, Made and Brewed, (or Ten Gallons of Aqua-vitæ or Strong-Waters, Made and Diſtilled) without Entry and Payment as aforeſaid, amounting to the Sum of, &c. [*expreſſing the Double Value of the Beer, Ale or Strong-Waters.*] Theſe are therefore to authorize and require you, or either of you, * to Diſtrain ſuch, or ſo much of the Goods and Chattels of the ſaid *E. F.* as may be ſufficient to ſatisfie the Sum of *&c.* by him forfeited as aforeſaid: ‖ And all Sheriffs, Juſtices of the Peace, Mayors, Portriffs, Sovereigns, Conſtables and all other his Majeſty's Officers, are hereby reſpectively prayed and required to be aiding and aſſiſting unto you and either of you, in the due Execution hereof, according as the Statute for Exciſe requires Dated the, *&c.* Day of, *&c.* in the Year of our Lord, *&c.* and in the, &c. Year of the Reign of our Sovereign King, &c.

† *Vide* Brewers, 1. Pa. 12.

* *Vide* Brewers, 7. Pa. 13. Commiſſioners of Exciſe, 10, 11. Pa. 23.

‖ *Vide* Juſtices of the Peace, 1. Pa. 64.

To *A. B.* and *P. Q.* or either of them.

Againſt a Brewer, *&c. refuſing the* Gauger *Entrance.*

WHereas upon Proof made, &c. it appears, That *E. F.* Common Brewer, Vintner, Inn-keeper, Ale-Houſe-keeper, or Diſtiller of Aqua-vitæ or Strong-Waters, did on the, &c. Day of, *&c.* ‡ refuſe to permit *G. H.* Gauger or Searcher for the Exciſe, duly authorized thereunto, to enter into his Houſe, Brew-Houſe, Out-Houſe, Stores or Diſtilling-Houſe, to Gauge, or take Account of his Brewing Veſſels, Coppers, Fats, Keeves or Alimbecks, and of his Beer, Ale or Aqua-vitæ and Strong-Waters, Brewed, Made or Diſtilled: And altho' he was thereupon forbidden by the ſaid *G. H.* to carry or deliver out any Beer or Ale, (or to Retail any more Beer, Ale, Aqua-vitæ or Strong-Waters) that he the ſaid *E. F.* hath nevertheleſs ſince (that is to ſay, at or upon the, &c. Day of, &c.) carried or delivered out three Barrels of Beer or Ale, (or Retailed betwixt the, &c. Days of, &c. Barrels of Beer or Ale, or, &c. Gallons of Aqua-vitæ or Strong-Waters) and in ſo doing, hath, according to the Statute for Exciſe, been adjudged by, &c. § to have forfeited Fifty Pounds [*if he be a Common Brewer, or elſe Five Pounds if Victualler, Diſtiller,* &c.] beſides Double the Value of the Barrels of Beer or Ale carried, or delivered out as aforeſaid, (or of the, &c. Barrels of Beer, Ale, or, &c. Gallons of Aqua vitæ or Strong-Waters Retailed as aforeſaid, *if he be a Victualler, Diſtiller,* &c.) amounting to the Sum of,

‡ *Vide* Gaugers, 1. Pa. 43.

§ *Vide* Ale-Houſe keepers, 5. Pa. 4 & 5.

&c. Theſe are therefore, &c. *(as in the firſt Warrant of Diſtreſs.)*

To *A. B.* &c.

Againſt a Brewer, *for uſing a Private Tun, &c.*

WHereas, &c. it appears, That *E. F.* &c. hath between the, &c. Days of, &c. or at, or upon the, &c. Days of, &c. made uſe of a private Tun, Copper, Fat, Keeve, Still or Alimbeck, [*expreſſing the Veſſel*] for the Making, Brewing or Diſtilling of his Beer, Ale or Aqua-vitæ and Strong-Waters, without acquainting or giving Notice thereof unto the Gauger, or Searcher appointed thereunto: And in ſo doing, hath, according to the Statute for Exciſe, been adjudg'd by, &c. * to have forfeited the Sum of Twenty Pounds, [*if a common Brewer*] or Five Pounds, [*if any other*] Theſe are therefore, &c. [*As in the preceding Warrants.*]

* *Vide* Ale-Houſe keepers, 5. Pa. 4. & 5.

To *A. B.* &c.

Againſt one for Hiding or Concealing Drink.

WHereas, &c. it appears, That, &c. *E F.* &c. did on, &c. Day of, &c. hide or conceal, &c. Barrels of Beer, Ale, or, &c. Gallons of Aqua-vitæ or Strong-Waters, by him Made, Brewed or Diſtilled, from the Gauge, View or Sight of the Gauger, or Searcher, appointed to Gauge or take Account of the ſame; and in ſo doing, hath, according to the Statute for Exciſe, been adjudged, &c. ‖ to have forfeited the Sum of Twenty Pounds, [*if a common Brewer*] or elſe Five Pounds, [*if any other*] theſe are therefore, &c. [*as before*]

‖ *Vid. Ibid.*

To *A. B.* &c.

Againſt a Vintner, Victualler, &c. *for Brewing, without entring into Bond.*

WHereas, *&c.* it appears, That, *&c. E, F.* Vintner, Innkeeper, *&c.* uſing Common Selling of Beer, Ale, Aqua-vitæ or Strong Waters by Retail, hath at or upon [*ſuch or ſuch a Day, or between ſuch or ſuch a Time*] Made, Brewed or Diſtilled *&c.* Barrels of Beer, Ale, or, *&c.* Gallons of Aqua-vitæ or Strong

Strong-Waters, without Entring into Bond to our Sovereign Lord the King, with sufficient Sureties for the true Entry and Payment of the Excise of the same, and in so doing, hath, according to the Statute for Excise, been adjudged by, *&c.* * to have Forfeited the Sum of Twenty Shillings, *(this being his first Offence)* or the Sum of Forty Shillings, *(this being his second Offence)* or the Sum of Three Pounds, *(this being his third Offence.)* These are therefore, *&c* [*as before.*]

To *J. C.* &c.

* *Vid.* Alehouse-keepers, 4. p. 4.

Against one Compounding, &c. *selling by the Barrel*, &c.

WHereas, *&c.* it appears, *&c.* That, *&c. E. F. &c.* having Compounded or given Bond for Entry and Payment of his Excise, did nevertheless at or upon the, *&c.* Day of, *&c.* Vend and dispose of, *&c.* Barrels, or Half-Barrels, Kilderkins, *&c.* of his Beer or Ale, unto *I. K. &c.* who hath made default of Paying Double the Excise thereof: And forasmuch as the said *E. F.* in so doing, hath, according to the Statute for Excise, been adjudged by, *&c.* † to have forfeited the Sum of Forty Shillings. These are therefore, *&c.*

To *W. R.* &c.

† *Vid.* Alehouse-keepers, 6. 7. p. 5.

Against one buying and receiving Beer, &c. *by the Barrel from one Compounding*, &c.

WHereas, *&c.* it appears, *&c.* That *I. K.* hath at or upon the, *&c.* Day of, *&c.* bought or received, *&c.* Barrels, or Half-Barrels, Kilderkins, *&c.* of Beer, or Ale, of or from *E. F. &c.* who hath compounded, (or given Bond) for Payment of his Excise; and whereas the said *I. K.* making Default of Payment of Double the Excise of the, *&c.* Barrels, Half-Barrels, Kilderkins, *&c.* bought and received from *E. F.* as aforesaid, hath according to the Statute of Excise been adjudged by, *&c.* * to have forfeited the Sum of Forty Shillings: These are therefore, *&c.*

To *A. B* &c.

* *Vid. Ibid.*

Against one not wholly Brewing his Drink.

WHereas, *&c.* it appears that, *&c. E. F.* being a Vintner, Inn-keeper, Victualler, Alehouse keeper (or one selling Beer, or Ale, by Retail) doth not wholly Brew his own Beer, or

Ale, but did at or upon, &c. Day of, &c. take part thereof (that is to say) Four Barrels of Beer, or Ale, of and from, &c. who is a Common Brewer; and whereas the said *E. F.* refusing or neglecting to pay or clear the Excise of the said Four Barrels of Beer, or Ale, as if he had brewed all and every part thereof himself, hath according to the Statute for Excise been adjudged by, &c. † to have forfeited the Value of the said Four Barrels, &c. amounting to the Sum of, &c. These are therefore, &c.

† *Vid.* Alehouse-keepers, 3. p. 4.

To *A. B.* &c.

Against one not appearing upon Summons, ad Testificandum.

WHereas, &c. it appeareth, &c. That *N. O.* being duly summoned or warned personally to appear before me, *(if there be no more than one Sub-Commissioner)* or before us *(if there be more)* at the Office of Excise in, &c. upon the, &c. Day of, &c. by, &c. of the Clock in the, &c. then and there to give Testimony on behalf of his Majesty, upon an Information exhibited the, &c. Day of, &c. against *E. F.* &c. hath wilfully neglected or refused to appear; *or else* hath appeared, but refused to make Oath for Discovery of his Knowledge concerning the Matter in Question; *or else* hath appeared and made Oath, but refused to answer to such Questions or Interrogatories as were demanded of him, touching the Matter in Question, and in so doing hath according to the Statute for Excise, been adjudged by, &c. to have forfeited ‡ Ten *(or* ‖ *Twenty Pounds):* These are therefore, &c.

‡ *Vid.* Commissioners of Excise, 10. p. 23.

‖ *Vid.* Commissioners of Excise, 13, 14. p. 24.

As before.

To *A. B.* &c.

The Form of a Warrant for Attaching a Person, and Carrying him to Prison for want of Distress to be had.

WHereas, &c. it appeared, &c. That *E. F.* &c. Common Brewer, or Distiller, had from the, &c. Day of, &c, Made, Brewed or Distilled Ten Barrels of Beer, or Ale, or Ten Gallons of Aqua-vitæ or Strong-Waters, without weekly making due Entry or Payment of the Excise of the same, at the Office of Excise under which he liveth, and for so doing was according to the Statute for Excise on the, &c. Day of, &c. adjudged by me *C. D.* Sub-Commissioner (or us, &c. Sub-Commissioners) of Excise to have forfeited Twenty Pounds, this being his first weekly Neglect, or Forty Pounds, this being his second weekly Neglect, or Sixty Pounds, this being his third weekly Neglect, together with

with Double the Value of the Ten Barrels of Beer or Ale, Made and Brewed, or Ten Gallons of Aqua-vitæ or Strong-Waters, made or distilled, without Entry and Payment weekly as aforesaid, amounting in all to the Sum of, &c. and whereas Warrant of Distress hath since, that is to say, upon the, &c. Day of, &c. been issued for levying the Forfeiture or Forfeitures aforesaid; and whereas Proof hath been made before me *C. D.* Sub-Commissioner, or us, &c. Sub-Commissioners, that no such Distress can be had or obtained of the Goods or Chattels of the said *E. F.* as may be sufficient to satisfy the said Sum of, &c. * These are therefore, pursuant to the Statute aforesaid, to Authorize and Require you to Attach the Body of the said *E. F.* and the same, together with the Warrant given you for that Purpose, to deliver into the Custody of the Keeper or Goaler of, &c. Prison, his Deputy or Deputies; † and all Sheriffs, Justices of the Peace, Mayors, Portriffs, Sovereigns, Constables, and all other his Majesty's Officers and Ministers, are hereby prayed and required to be aiding and assisting unto you or either of you, in the due Execution hereof. Given under our Hands and Seals this Day of *Anno Dom,*

To *A. B.* and *C. D.* &c.

* *Vid.* Commissioners of Excise, 12. p. 24.

† *Vid.* Justices of the Peace, 1. p. 64.

The Form of a Warrant of Commitment mentioned before, to be delivered together with the Body of the Party committed to Prison, and for the particular Case aforesaid, is, or may be as followeth, viz.

WHereas, &c. it appeared, &c. That *E. F.* &c. Common Brewer or Distiller, had from the, &c. Day of, &c. Made, Brewed or Distilled Ten Barrels of Beer or Ale, or Ten Gallons of Aqua-vitæ or Strong-Waters, without making due Entry or Payment of the Excise of the same at the Office of Excise under which he liveth, and for so doing was according to the Statute for Excise on the, &c. Day of, &c. adjudged by me *C. D.* Sub-Commissioner (or us, &c. Sub Commissioners) of Excise to have forfeited Twenty Pounds, this being his first weekly Neglect, or Forty Pounds, this being his second weekly Neglect, or Sixty Pounds, this being his third weekly Neglect, together with Double the Value of the Ten Barrels of Beer or Ale, or Ten Gallons of Aqua-vitæ or Strong-Waters, Made, Brewed or Distilled, without Entry and Payment weekly as aforesaid, amounting in all to the Sum of, &c. And whereas Warrant of Distress hath since, that is to say, upon the, &c. Day of, &c. been issued for levying the Forfeiture or Forfeitures aforesaid; and whereas Proof hath been made before me *C. D.* Sub-Commissioner,

or

or us, &c. Sub-Commissioners, that no such Distress can be had or obtained of the Goods or Chattels of the said *E. F.* as may be sufficient to satisfy the Sum of, &c. These are therefore, pursuant to the Act aforesaid, * to Authorize and Require you to take into your Charge the Body of the said *E. F.* herewith sent unto you, and the same to keep in safe Custody, until he pay and satisfy the said Sum of, &c. without permitting him to escape out of your Custody, or go forth out of Prison without Warrant or Order in writing from me, *(if there be but one)* or from us *(if there be more Sub-Commissioners)* or until he be otherwise legally discharged, † upon pain of forfeiting Double the Value of the Sum aforesaid, as by the Statute for Excise is directed and appointed, and for so doing this shall be your sufficient Discharge, &c. Dated at the Office of Excise, &c.

* *Vid.* Commissioners of Excise, 12. p. 24.

† *Vid.* Distress, 5. p. 28.

To R. O. *Keeper or Goaler of the Prison of,* &c. *his Deputy or Deputies.*

The like Warrants Mutatis Mutandis, *are to be framed in all and every Case or Cases before-going, from the Preamble of your Warrants of Distress, according to the Nature and Quality of each particular Offence, with Addition only as you may perceive by the immediate preceding Attachments and Commitments, of mentioning Proof to have been made, that no sufficient Distress could be had to satisfy your Judgment given;* ‖ *for as you cannot Imprison the Body of any Person where sufficient Distress may be had, so in want thereof, you cannot commit the Body of any Person without a Warrant, expressing the whole Matter or Cause of your Commitment, which, together with the Body, is to be delivered unto, and remain in the Keeping and Custody of the Keeper or Goaler, or his Deputy, of the Prison unto which such Body shall be committed.*

‖ *Vid.* Commissioners of Excise, 10. 11. & 12. p. 23. & 24.

A TABLE

A

TABLE

Shewing the

Contents of CYLINDERS

IN

GALLONS

AND

Centeſſimal PARTS,

From *Ten* to *Forty five* Inches Diameter:
And from *One* to *Thirty* Inches deep.

OF THE

TABLE of CYLINDERS.

THE USE of the following *Table* is to ſhew the Content of any *Cylindrical* Veſſel in Gallons, the Diameter and Depth being given.

1 *Example.*

Suppoſe the Diameter of a Cylinder to be 29.6, and the Depth 24 Inches, how many Gallons doth it contain?

At the Head of the Table, find the Diameter 29, and in the firſt Column 24 the Depth, againſt which, and under .6 the remaining Part of the Diameter, you have 75.91 Gallons, the Content of the Cylinder.

2 *Example.*

Suppoſe the Liquor in this Veſſel was 19.8 Inches deep.

Againſt 19 Inches you have —— —— ——	60.09
Againſt 8 Inches Deep you have 25.30, remove the Point one Place towards the Left Hand it will give the Content at .8 Deep, *viz.*	2.53
Content at 19.8 Deep——	62.62

Note.

If the Diameter of a Cylinder exceed 45 Inches, find it in the Firſt Column of the *Table of Circles Areas*, and againſt the whole Inches of the Diameter, and under the Tenths, if any be, you have the Content at One Inch Deep; which multiplied by the Depth, gives the whole Content in Gallons and Parts.

Note, *The Area correſpondent to the Semi-Diameter of any Circle is equal to* $\frac{1}{4}$ *of the Area of the Whole Circle; therefore if the Diameter of a Circle be more than* 140, *and leſs than* 280 *Inches, find the Area anſwering to the Semi-Diameter thereof in the following Table, which multiplied by* 4, *gives the Area or Content upon an Inch of the Whole Circle.*

The like may be obſerved in relation to the Table of the Areas of Squares.

CYLINDERS in GALLONS.

10 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	0.36	0.36	0.37	0.38	0.39	0.39	0.40	0.41	0.42	0.42
2	0.72	0.73	0.75	0.76	0.78	0.79	0.81	0.82	0.84	0.85
3	1.08	1.10	1.12	1.14	1.17	1.19	1.21	1.23	1.26	1.28
4	1.44	1.47	1.50	1.53	1.56	1.59	1.62	1.65	1.68	1.71
5	1.80	1.84	1.87	1.91	1.95	1.99	2.03	2.06	2.10	2.14
6	2.16	2.20	2.25	2.29	2.34	2.38	2.43	2.47	2.52	2.57
7	2.52	2.57	2.62	2.68	2.73	2.78	2.84	2.89	2.94	3.00
8	2.88	2.94	3.00	3.06	3.12	3.18	3.24	3.30	3.36	3.43
9	3.24	3.31	3.37	3.44	3.51	3.58	3.65	3.71	3.78	3.86
10	3.61	3.68	3.75	3.83	3.90	3.98	4.06	4.13	4.21	4.29
11	3.97	4.04	4.12	4.21	4.29	4.37	4.46	4.54	4.63	4.71
12	4.33	4.41	4.50	4.59	4.68	4.77	4.87	4.95	5.05	5.14
13	4.69	4.78	4.87	4.97	5.07	5.17	5.27	5.36	5.47	5.57
14	5.05	5.15	5.25	5.36	5.46	5.57	5.68	5.78	5.89	6.00
15	5.41	5.52	5.62	5.74	5.85	5.97	6.09	6.19	6.31	6.43
16	5.77	5.88	6.00	6.12	6.24	6.36	6.49	6.60	6.73	6.86
17	6.13	6.25	6.37	6.51	6.63	6.76	6.90	7.02	7.15	7.29
18	6.49	6.62	6.75	6.89	7.02	7.16	7.30	7.43	7.57	7.72
19	6.85	6.99	7.12	7.27	7.41	7.56	7.71	7.84	7.99	8.15
20	7.22	7.36	7.50	7.66	7.80	7.96	8.12	8.26	8.42	8.58
21	7.58	7.72	7.87	8.04	8.19	8.35	8.52	8.67	8.84	9.00
22	7.94	8.09	8.24	8.42	8.58	8.75	8.93	9.08	9.26	9.43
23	8.30	8.46	8.62	8.89	8.97	9.15	9.33	9.49	9.68	9.86
24	8.66	8.83	9.03	9.19	9.36	9.55	9.74	9.91	10.10	10.29
25	9.02	9.20	9.37	9.57	9.75	9.95	10.15	10.32	10.52	10.72
26	9.38	9.56	9.75	9.95	10.14	10.34	10.55	10.75	10.94	11.15
27	9.74	9.93	10.12	10.34	10.53	10.74	10.96	11.15	11.36	11.58
28	10.10	10.30	10.50	10.72	10.92	11.14	11.36	11.56	11.78	12.01
29	10.46	10.67	10.87	11.10	11.31	11.54	11.77	11.97	12.20	12.44
30	10.83	11.04	11.25	11.49	11.70	11.94	12.18	12.39	12.63	12.87

CYLINDERS in GALLONS.

11 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	0.43	0.44	0.45	0.46	0.46	0.47	0.48	0.49	0.50	0.51
2	0.87	0.89	0.90	0.92	0.93	0.95	0.97	0.98	1.00	1.02
3	1.31	1.33	1.35	1.38	1.40	1.43	1.45	1.48	1.50	1.53
4	1.74	1.78	1.81	1.84	1.87	1.90	1.94	1.97	2.00	2.04
5	2.18	2.22	2.26	2.30	2.34	2.38	2.42	2.47	2.51	2.55
6	2.62	2.67	2.71	2.76	2.81	2.86	2.91	2.96	3.01	3.06
7	3.05	3.11	3.17	3.22	3.28	3.33	3.39	3.45	3.51	3.57
8	3.49	3.56	3.62	3.68	3.75	3.81	3.88	3.95	4.01	4.08
9	3.93	4.00	4.07	4.14	4.22	4.29	4.36	4.44	4.51	4.59
10	4.37	4.45	4.53	4.61	4.69	4.77	4.85	4.94	5.02	5.11
11	4.80	4.89	4.98	5.07	5.15	5.24	5.33	5.43	5.52	5.62
12	5.24	5.34	5.43	5.53	5.62	5.72	5.82	5.92	6.02	6.13
13	5.68	5.78	5.88	5.99	6.09	6.20	6.30	6.42	6.52	6.64
14	6.11	6.23	6.34	6.45	6.56	6.67	6.79	6.91	7.02	7.15
15	6.55	6.67	6.79	6.91	7.03	7.15	7.27	7.41	7.53	7.66
16	6.99	7.12	7.24	7.37	7.50	7.63	7.76	7.90	8.03	8.17
17	7.42	7.56	7.70	7.83	7.97	8.10	8.24	8.39	8.53	8.68
18	7.86	8.01	8.15	8.29	8.44	8.58	8.73	8.89	9.03	9.19
19	8.30	8.45	8.60	8.75	8.91	9.06	9.21	9.38	9.53	9.70
20	8.74	8.90	9.06	9.22	9.38	9.54	9.70	9.88	10.04	10.22
21	9.17	9.34	9.51	9.68	9.84	10.01	10.18	10.37	10.54	10.73
22	9.61	9.79	9.96	10.14	10.31	10.49	10.67	10.86	11.04	11.24
23	10.05	10.23	10.41	10.60	10.78	10.97	11.15	11.36	11.54	11.75
24	10.48	10.68	10.87	11.06	11.25	11.44	11.64	11.85	12.04	12.26
25	10.92	11.12	11.32	11.52	11.72	11.92	12.12	12.35	12.55	12.77
26	11.36	11.57	11.77	11.98	12.19	12.40	12.61	12.84	13.05	13.28
27	11.79	12.01	12.23	12.44	12.66	12.87	13.09	13.33	13.55	13.79
28	12.23	12.46	12.68	12.90	13.13	13.35	13.58	13.83	14.05	14.30
29	12.67	12.90	13.13	13.36	13.60	13.83	14.06	14.32	14.55	14.81
30	13.11	13.35	13.59	13.83	14.07	14.31	14.55	14.82	15.06	15.33

CYLINDERS in GALLONS.

12 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	9.
1	0.52	0.52	0.53	0.54	0.55	0.56	0.57	0.58	0.59	0.60
2	1.04	1.05	1.07	1.09	1.11	1.12	1.14	1.16	1.18	1.20
3	1.56	1.58	1.61	1.63	1.66	1.69	1.71	1.74	1.77	1.80
4	2.08	2.11	2.14	2.18	2.22	2.25	2.29	2.32	2.36	2.40
5	2.60	2.64	2.68	2.73	2.77	2.82	2.86	2.91	2.95	3.00
6	3.12	3.16	3.22	3.27	3.33	3.38	3.43	3.49	3.54	3.60
7	3.64	3.69	3.75	3.82	3.88	3.94	4.01	4.07	4.13	4.20
8	4.16	4.22	4.29	4.36	4.44	4.51	4.58	4.65	4.72	4.80
9	4.68	4.75	4.83	4.91	4.99	5.07	5.15	5.23	5.31	5.40
10	5.20	5.28	5.37	5.46	5.55	5.64	5.73	5.82	5.91	6.00
11	5.72	5.80	5.90	6.00	6.10	6.20	6.30	6.40	6.50	6.60
12	6.24	6.33	6.44	6.55	6.66	6.76	6.87	6.98	7.09	7.20
13	6.76	6.86	6.98	7.09	7.21	7.33	7.44	7.56	7.68	7.80
14	7.28	7.39	7.51	7.64	7.77	7.89	8.02	8.14	8.27	8.40
15	7.80	7.92	8.05	8.19	8.32	8.46	8.59	8.73	8.86	9.00
16	8.32	8.44	8.59	8.73	8.88	9.02	9.16	9.31	9.45	9.60
17	8.84	8.97	9.12	9.28	9.43	9.58	9.74	9.89	10.04	10.20
18	9.36	9.50	9.66	9.82	9.99	10.15	10.31	10.47	10.63	10.80
19	9.88	10.03	10.20	10.37	10.54	10.71	10.88	11.05	11.22	11.40
20	10.40	10.56	10.74	10.92	11.10	11.28	11.46	11.64	11.82	12.00
21	10.92	11.08	11.27	11.46	11.65	11.84	12.03	12.22	12.41	12.60
22	11.44	11.61	11.81	12.01	12.21	12.40	12.60	12.80	13.00	13.20
23	11.96	12.14	12.35	12.55	12.76	12.97	13.17	13.38	13.59	13.80
24	12.48	12.67	12.88	13.10	13.32	13.53	13.75	13.96	14.18	14.40
25	13.00	13.20	13.42	13.65	13.87	14.10	14.32	14.55	14.77	15.00
26	13.52	13.72	13.96	14.19	14.43	14.66	14.89	15.13	15.36	15.60
27	14.04	14.25	14.49	14.74	14.98	15.22	15.47	15.71	15.95	16.20
28	14.56	14.78	15.03	15.28	15.54	15.78	16.04	16.29	16.54	16.80
29	15.08	15.31	15.57	15.83	16.09	16.35	16.61	16.87	17.13	17.40
30	15.60	15.84	16.11	16.38	16.65	16.92	17.19	17.46	17.73	18.00

CYLINDERS in GALLONS.

13 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	0.61	0.61	0.62	0.63	0.64	0.65	0.66	0.67	0.68	0.69
2	1.22	1.23	1.25	1.27	1.29	1.31	1.33	1.35	1.37	1.39
3	1.83	1.85	1.88	1.91	1.94	1.97	2.00	2.03	2.06	2.09
4	2.44	2.47	2.51	2.55	2.59	2.63	2.67	2.70	2.74	2.78
5	3.05	3.09	3.14	3.19	3.24	3.29	3.34	3.38	3.43	3.48
6	3.66	3.71	3.77	3.82	3.88	3.94	4.00	4.06	4.12	4.18
7	4.27	4.33	4.40	4.46	4.53	4.60	4.67	4.73	4.80	4.87
8	4.88	4.95	5.03	5.10	5.18	5.26	5.34	5.41	5.49	5.57
9	5.49	5.57	5.66	5.74	5.83	5.92	6.01	6.09	6.18	6.27
10	6.10	6.19	6.29	6.38	6.48	6.58	6.68	6.77	6.87	6.97
11	6.71	6.80	6.91	7.01	7.12	7.23	7.34	7.44	7.55	7.66
12	7.32	7.42	7.54	7.65	7.77	7.89	8.01	8.12	8.24	8.36
13	7.93	8.04	8.17	8.29	8.42	8.55	8.68	8.80	8.93	9.06
14	8.54	8.66	8.80	8.93	9.07	9.21	9.35	9.47	9.61	9.75
15	9.15	9.28	9.43	9.57	9.72	9.87	10.02	10.15	10.30	10.45
16	9.76	9.90	10.06	10.20	10.36	10.52	10.68	10.83	10.99	11.15
17	10.37	10.52	10.69	10.84	11.01	11.18	11.35	11.50	11.67	11.84
18	10.98	11.14	11.32	11.48	11.66	11.84	12.02	12.18	12.36	12.54
19	11.59	11.76	11.95	12.12	12.31	12.50	12.69	12.86	13.05	13.24
20	12.20	12.38	12.58	12.76	12.96	13.16	13.36	13.54	13.74	13.94
21	12.81	12.99	13.20	13.39	13.60	13.81	14.02	14.21	14.42	14.63
22	13.42	13.61	13.83	14.03	14.25	14.47	14.69	14.89	15.11	15.33
23	14.03	14.23	14.46	14.67	14.90	15.13	15.36	15.57	15.80	16.03
24	14.64	14.85	15.09	15.31	15.55	15.79	16.03	16.24	16.48	16.72
25	15.25	15.47	15.72	15.95	16.20	16.45	16.70	16.92	17.17	17.42
26	15.86	16.09	16.35	16.58	16.84	17.10	17.36	17.60	17.86	18.12
27	16.47	16.71	16.98	17.22	17.49	17.76	18.03	18.27	18.54	18.81
28	17.08	17.33	17.61	17.86	18.14	18.42	18.70	18.95	19.23	19.51
29	17.69	17.95	18.24	18.50	18.79	19.08	19.37	19.63	19.92	20.21
30	18.30	18.57	18.87	19.14	19.44	19.74	20.04	20.31	20.61	20.91

CYLINDERS in GALLONS.

14 Inches Diameter.

Depth.	.0	1.	.2	.3	.4	.5	.6	.7	.8	.9
1	0.70	0.71	0.72	0.73	0.74	0.75	0.76	0.78	0.79	0.80
2	1.41	1.43	1.45	1.47	1.49	1.51	1.53	1.56	1.58	1.60
3	2.12	2.15	2.18	2.21	2.24	2.27	2.30	2.34	2.37	2.40
4	2.82	2.86	2.61	2.95	2.99	3.03	3.07	3.12	3.16	3.20
5	3.53	3.58	3.64	3.69	3.74	3.79	3.84	3.90	3.95	4.00
6	4.24	4.30	4.36	4.42	4.48	4.55	4.61	4.68	4.74	4.80
7	4.94	5.01	5.09	5.16	5.23	5.31	5.38	5.46	5.53	5.60
8	5.65	5.73	5.82	5.90	5.98	6.07	6.15	6.24	6.32	6.40
9	6.36	6.45	6.55	6.64	6.73	6.83	6.92	7.02	7.11	7.20
10	7.07	7.17	7.28	7.38	7.48	7.59	7.69	7.80	7.91	8.01
11	7.77	7.88	8.00	8.11	8.22	8.34	8.45	8.58	8.70	8.81
12	8.48	8.60	8.73	8.85	8.97	9.10	9.22	9.36	9.49	9.61
13	9.19	9.32	9.46	9.59	9.72	9.86	9.99	10.14	10.28	10.41
14	9.89	10.03	10.19	10.33	10.47	10.62	10.76	10.92	11.07	11.21
15	10.60	10.75	10.92	11.07	11.22	11.38	11.53	11.70	11.86	12.01
16	11.31	11.47	11.64	11.80	11.96	12.14	12.30	12.48	12.65	12.81
17	12.01	12.18	12.37	12.54	12.71	12.90	13.07	13.26	13.44	13.61
18	12.72	12.90	13.10	13.28	13.46	13.66	13.84	14.04	14.23	14.41
19	13.43	13.62	13.83	14.02	14.21	14.42	14.61	14.82	15.02	15.21
20	14.14	14.34	14.56	14.76	14.96	15.18	15.38	15.60	15.82	16.02
21	14.84	15.05	15.28	15.49	15.70	15.93	16.14	16.38	16.61	16.82
22	15.55	15.77	16.01	16.23	16.45	16.69	16.91	17.16	17.40	17.62
23	16.26	16.49	16.74	16.97	17.20	17.45	17.68	17.94	18.19	18.42
24	16.96	17.20	17.47	17.71	17.95	18.21	18.45	18.72	18.98	19.22
25	17.67	17.92	18.20	18.45	18.70	18.97	19.22	19.50	19.77	20.02
26	18.38	18.64	18.92	19.18	19.44	19.73	19.99	20.28	20.56	20.82
27	19.08	19.35	19.65	19.92	20.19	20.49	20.76	21.06	21.35	21.62
28	19.79	20.07	20.38	20.66	20.94	21.25	21.53	21.84	22.14	22.42
29	20.50	20.79	21.11	21.40	21.69	22.01	22.30	22.62	22.93	23.22
30	21.21	21.51	21.84	22.14	22.44	22.77	23.07	23.40	23.73	24.03

CYLINDERS in GALLONS.

15 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	0.81	0.82	0.83	0.84	0.85	0.86	0.87	0.89	0.90	0.91
2	1.62	1.64	1.66	1.69	1.71	1.73	1.75	1.78	1.80	1.82
3	2.43	2.46	2.50	2.53	2.56	2.60	2.63	2.67	2.70	2.73
4	3.24	3.29	3.33	3.38	3.42	3.46	3.51	3.56	3.60	3.64
5	4.06	4.11	4.17	4.22	4.28	4.33	4.39	4.45	4.50	4.56
6	4.87	4.93	5.00	5.07	5.13	5.20	5.26	5.34	5.40	5.47
7	5.68	5.76	5.83	5.91	5.99	6.06	6.14	6.23	6.30	6.38
8	6.49	6.58	6.67	6.76	6.84	6.93	7.02	7.12	7.20	7.29
9	7.30	7.40	7.50	7.60	7.70	7.80	7.90	8.01	8.10	8.20
10	8.12	8.23	8.34	8.45	8.56	8.67	8.78	8.90	9.01	9.12
11	8.93	9.05	9.17	9.29	9.41	9.53	9.65	9.79	9.91	10.03
12	9.74	9.87	10.00	10.14	10.27	10.40	10.53	10.68	10.81	10.94
13	10.55	10.69	10.84	10.98	11.12	11.27	11.41	11.57	11.71	11.85
14	11.36	11.52	11.67	11.83	11.98	12.13	12.29	12.46	12.61	12.76
15	12.18	12.34	12.51	12.67	12.84	13.00	13.17	13.35	13.51	13.68
16	12.99	13.16	13.34	13.52	13.69	13.87	14.04	14.24	14.41	14.59
17	13.80	13.99	14.17	14.36	14.55	14.73	14.92	15.13	15.31	15.50
18	14.61	14.81	15.01	15.21	15.40	15.60	15.80	16.02	16.21	16.41
19	15.42	15.63	15.84	16.05	16.26	16.47	16.68	16.91	17.11	17.32
20	16.24	16.46	16.68	16.90	17.12	17.34	17.56	17.80	18.02	18.24
21	17.05	17.28	17.51	17.74	17.97	18.20	18.43	18.69	18.92	19.15
22	17.86	18.10	18.34	18.59	18.83	19.07	19.31	19.58	19.82	20.06
23	18.67	18.92	19.18	19.43	19.68	19.94	20.19	20.47	20.72	20.97
24	19.48	19.75	20.01	20.28	20.54	20.80	21.07	21.36	21.62	21.88
25	20.30	20.57	20.85	21.12	21.40	21.67	21.95	22.25	22.52	22.80
26	21.11	21.39	21.68	21.97	22.25	22.54	22.82	23.14	23.42	23.71
27	21.92	22.22	22.51	22.81	23.11	23.40	23.70	24.03	24.32	24.62
28	22.73	23.04	23.35	23.66	23.96	24.27	24.58	24.92	25.22	25.53
29	23.54	23.86	24.18	24.50	24.82	25.14	25.46	25.81	26.12	26.44
30	24.36	24.69	25.02	25.35	25.68	26.01	26.34	26.70	27.03	27.36

CYLINDERS in GALLONS.

16 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	0.92	0.93	0.94	0.95	0.97	0.98	0.99	1.00	1.01	1.03
2	1.84	1.87	1.89	1.91	1.94	1.96	1.99	20.1	2.03	2.06
3	2.77	2.80	2.84	2.87	2.91	2.94	2.98	30.2	3.05	3.09
4	3.69	3.74	3.78	3.83	3.88	3.93	3.98	4.02	4.07	4.12
5	4.62	4.67	4.73	4.79	4.85	4.01	4.97	5.03	5.09	5.15
6	5.54	5.61	5.68	5.75	5.82	5.89	5.97	6.04	6.11	6.18
7	6.46	6.54	6.62	6.71	6.79	6.88	6.96	7.04	7.13	7.21
8	7.39	7.48	7.57	7.67	7.76	7.86	7.96	8.05	8.15	8.24
9	8.31	8.41	8.52	8.63	8.73	8.84	8.95	9.05	9.17	9.27
10	9.24	9.35	9.47	9.59	9.71	9.83	9.95	10.07	10.19	10.31
11	10.16	10.28	10.41	10.54	10.68	10.81	10.94	11.07	11.20	11.34
12	11.08	11.22	11.36	11.50	11.65	11.79	11.94	12.08	12.22	12.37
13	12.01	12.15	12.31	12.46	12.62	12.77	12.93	13.09	13.24	13.40
14	12.93	13.09	13.25	13.42	13.59	13.76	13.93	14.09	14.26	14.43
15	13.86	14.02	14.20	14.38	14.56	14.74	14.92	15.10	15.28	15.46
16	14.78	14.96	15.15	15.34	15.53	15.72	15.92	16.11	16.30	16.49
17	15.70	15.89	16.09	16.30	16.50	16.71	16.91	17.11	17.32	17.52
18	16.63	16.83	17.04	17.26	17.47	17.69	17.91	18.12	18.34	18.55
19	17.55	17.76	17.99	18.22	18.44	18.67	18.90	19.13	19.36	19.58
20	18.48	18.70	18.94	10.18	10.42	19.66	19.90	20.14	20.38	20.62
21	19.40	19.63	19.88	20.13	20.39	20.64	20.89	21.14	21.39	21.65
22	20.32	20.57	20.83	21.09	21.36	21.62	21.89	22.15	22.41	22.68
23	21.25	21.50	21.78	22.05	22.33	22.60	22.88	23.16	23.43	23.71
24	22.17	22.44	22.72	23.01	23.30	23.59	23.88	24.16	24.45	24.74
25	23.10	23.37	23.67	23.97	24.27	24.57	24.87	25.17	25.47	25.77
26	24.02	24.31	24.62	24.93	25.24	25.55	25.87	26.18	26.49	26.80
27	24.94	25.24	25.56	25.89	26.21	26.54	26.86	27.18	27.51	27.83
28	25.87	26.18	26.51	26.85	27.18	27.52	27.86	28.19	28.53	28.86
29	26.79	27.11	27.46	27.81	28.15	28.50	28.85	29.20	29.55	29.89
30	27.72	28.05	28.41	28.77	29.13	29.49	29.85	30.21	30.57	30.93

CYLINDERS in GALLONS.

17 Inches Diameter.

Depth.	.0	.1	2.	.3	.4	.5	.6	.7	.8	.9
1	1.04	1.05	1.06	1.08	1.09	1.10	1.11	1.13	1.14	1.15
2	2.08	2.11	2.13	2.16	2.18	2.21	2.23	2 26	2.28	2.31
3	3.12	3.16	3.20	3.24	3.27	3.31	3.35	3.39	3.42	3.46
4	4.17	4.22	4.27	4.32	4.37	4.42	4.47	4.52	4.57	4.62
5	5.21	5.27	5.34	5.40	5.46	5.52	5.59	5.65	5.71	5.78
6	6.25	6.33	6.40	6 48	6.55	6.63	6.70	6.78	6.85	6.93
7	7.30	7.38	7.47	7 56	7.65	7.73	7.82	7 91	8.00	8.09
8	8.34	8.44	8.54	8.64	8.74	8.84	8.94	9 04	9.14	9.24
9	9.38	9.49	9.61	9.72	9.83	9.94	10.06	10.17	10.28	10.40
10	10.43	10.55	10 68	10.80	10.93	11 05	11.18	11.31	11.43	11.56
11	11.47	11.60	11.74	11.88	12.02	12.15	12.29	12.44	12 57	12 71
12	12.51	12.66	12.81	12.96	13.11	13.26	13.41	13.57	13.71	13.87
13	13.55	13.71	13.88	14.04	14.20	14.36	14.53	14.70	14.85	15.02
14	14.60	14.77	14.95	15.12	15.30	15.47	15.65	15.83	16.00	16.18
15	15.64	15.82	16.02	16.20	16.39	16 57	16.77	16.96	17.14	17.34
16	16.68	16.88	17.08	17.28	17.48	17.68	17.88	18.09	18.28	18.49
17	17.73	17.93	18.15	18.36	18.58	18.78	19.00	19.22	19 43	19.65
18	18.77	18.99	19.22	19.44	19.67	19.89	20.12	20.35	20.57	20.80
19	19.81	20.04	20.29	20.52	20.76	20.99	21.24	21.48	21.71	21.96
20	20.86	21.10	21.36	21.60	21.86	22.10	22.36	22.62	22.86	23.12
21	21.90	22.15	22.42	22.68	22.95	23.20	23.47	23.75	24.00	24.27
22	22.94	23.21	23.49	23.76	24.04	24.31	24.59	24.88	25.14	25.43
23	23.98	24.26	24.56	24.84	25.13	25.41	25.71	26.01	26.28	26.58
24	25.03	25.32	25.63	25.92	26.23	26.52	26.83	27.14	27.43	27.74
25	26.07	26.37	26.70	27.00	27.32	27.62	27.95	28.27	28 57	28.90
26	27.11	27.43	27.76	28 08	28.41	28.73	29.06	29.40	29.71	30.05
27	28.16	28.48	28.83	29.16	29.51	29.83	30.18	30 53	30.86	31.21
28	29.20	29.54	29.90	30.24	30.60	30.94	31.30	31.66	32.00	32.36
29	30.24	30.59	30.97	31.32	31.69	32.04	32.42	32 79	33 14	33.52
30	31.29	31.65	32 04	32.40	32.79	33.15	33.54	33 93	34 29	34.68

CYLINDERS in GALLONS.

18 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	1.16	1.18	1.19	1.20	1.22	1.23	1.24	1.26	1.27	1.28
2	2.33	2.36	2.39	2.41	2.44	2.47	2.49	2.52	2.55	2.57
3	3.50	3.54	3.58	3.62	3.66	3.70	3.74	3.78	3.82	3.86
4	4.67	4.72	4.78	4.83	4.88	4.94	4.99	5.04	5.10	5.15
5	5.84	5.91	5.97	6.04	6.11	6.17	6.24	6.31	6.38	6.44
6	7.01	7.09	7.17	7.25	7.33	7.41	7.49	7.57	7.65	7.73
7	8.18	8.27	8.36	8.46	8.55	8.64	8.74	8.83	8.93	9.02
8	9.35	9.45	9.56	9.67	9.77	9.88	9.99	10.09	10.20	10.31
9	10.52	10.63	10.75	10.88	10.99	11.11	11.24	11.35	11.48	11.60
10	11.69	11.82	11.95	12.09	12.22	12.35	12.49	12.62	12.76	12.89
11	12.85	13.00	13.14	13.29	13.44	13.58	13.73	13.88	14.03	14.17
12	14.02	14.18	14.34	14.50	14.66	14.82	14.98	15.14	15.31	15.46
13	15.19	15.36	15.53	15.71	15.88	16.05	16.23	16.40	16.58	16.75
14	16.36	16.54	16.73	16.92	17.10	17.29	17.48	17.66	17.86	18.04
15	17.53	17.73	17.92	18.13	18.33	18.52	18.73	18.93	19.14	19.33
16	18.70	18.91	19.12	19.34	19.55	19.76	19.98	20.19	20.41	20.62
17	19.87	20.09	20.31	20.55	20.77	20.99	21.23	21.45	21.69	21.91
18	21.04	21.27	21.51	21.76	21.99	22.23	22.48	22.71	22.96	23.20
19	22.21	22.45	22.70	22.97	23.21	23.46	23.73	23.97	24.24	24.49
20	23.38	23.64	23.90	24.18	24.44	24.70	24.98	25.24	25.52	25.78
21	24.54	24.82	25.09	25.38	25.66	25.93	26.22	26.50	26.79	27.06
22	25.71	26.00	26.29	26.59	26.88	27.17	27.47	27.76	28.07	28.35
23	26.88	27.18	27.48	27.80	28.10	28.40	28.72	29.02	29.34	29.64
24	28.05	28.36	28.68	29.01	29.32	29.64	29.97	30.28	30.62	30.93
25	29.22	29.55	29.87	30.22	30.55	30.87	31.22	31.55	31.90	32.22
26	30.39	30.73	31.07	31.43	31.77	32.11	32.47	32.81	33.17	33.51
27	31.56	31.91	32.26	32.64	32.99	33.34	33.72	34.07	34.45	34.80
28	32.73	33.09	33.46	33.85	34.21	34.58	34.97	35.33	35.72	36.09
29	33.90	34.27	34.65	35.06	35.43	35.81	36.22	36.59	37.00	37.38
30	35.07	35.46	35.85	36.27	36.66	37.05	37.47	37.86	38.28	38.67

CYLINDERS in GALLONS.

19 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	1.30	1.31	1.33	1.34	1.35	1.37	1.38	1.40	1.41	1.42
2	2.60	2.63	2.66	2.68	2.71	2.74	2.77	2.80	2.83	2.85
3	3.90	3.95	3.99	4.03	4.07	4.11	4.15	4.20	4.24	4.28
4	5.21	5.26	5.32	5.37	5.43	5.48	5.54	5.60	5.66	5.71
5	6.51	6.58	6.65	6.72	6.79	6.86	6.93	7.00	7.07	7.14
6	7.81	7.90	7.98	8.06	8.14	8.23	8.31	8.40	8.49	8.57
7	9.12	9.21	9.31	9.40	9.50	9.60	9.70	9.80	9.90	10.00
8	10.42	10.53	10.64	10.75	10.86	10.97	11.08	11.20	11.32	11.43
9	11.72	11.85	11.97	12.09	12.22	12.34	12.47	12.60	12.73	12.86
10	13.03	13.17	13.30	13.44	13.58	13.72	13.86	14.01	14.15	14.29
11	14.33	14.48	14.63	14.78	14.93	15.09	15.24	15.41	15.56	15.71
12	15.63	15.80	15.96	16.12	16.29	16.46	16.63	16.81	16.98	17.14
13	16.93	17.12	17.29	17.47	17.65	17.83	18.01	18.21	18.39	18.57
14	18.24	18.43	18.62	18.81	19.01	19.20	19.40	19.61	19.81	20.00
15	19.54	19.75	19.95	20.16	20.37	20.58	20.79	21.01	21.22	21.43
16	20.84	21.07	21.28	21.50	21.72	21.95	22.17	22.41	22.64	22.86
17	22.15	22.38	22.61	22.84	23.08	23.32	23.56	23.81	24.05	24.29
18	23.45	23.70	23.94	24.19	24.44	24.69	24.94	25.21	25.47	25.72
19	24.75	25.02	25.27	25.53	25.80	26.06	26.33	26.61	26.88	27.15
20	26.06	26.34	26.60	26.88	27.16	27.44	27.72	28.02	28.30	28.58
21	27.36	27.65	27.93	28.22	28.51	28.81	29.10	29.42	29.71	30.00
22	28.66	28.97	29.26	29.56	29.87	30.18	30.49	30.82	31.13	31.43
23	29.96	30.29	30.59	30.91	31.23	31.55	31.87	32.22	32.54	32.86
24	31.27	31.60	31.92	32.25	32.59	32.92	33.26	33.62	33.96	34.29
25	32.57	32.92	33.25	33.60	33.95	34.30	34.65	34.02	35.37	35.72
26	33.87	34.24	34.58	34.94	35.30	35.67	36.03	36.42	36.79	37.15
27	35.18	35.55	35.91	36.28	36.66	37.04	37.42	37.82	38.20	38.58
28	36.48	36.87	37.24	37.63	38.02	38.41	38.80	39.22	39.62	40.01
29	37.78	38.19	38.57	38.97	39.38	39.78	40.19	40.62	41.03	41.44
30	39.09	39.50	39.90	40.32	40.74	41.16	41.58	42.03	42.45	42.87

CYLINDERS in GALLONS:

20 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	9.
1	1.43	1.45	1.47	1.48	1.50	1.51	1.53	1.54	1.56	1.57
2	2.88	2.91	2.94	2.97	3.00	3.03	3.06	3.09	3.12	3.15
3	4.33	4.37	4.41	4.46	4.50	4.55	4.59	4.64	4.68	4.72
4	5.77	5.83	5.89	5.94	6.00	6.06	6.12	6.18	6.24	6.30
5	7.22	7.29	7.36	7.43	7.51	7.58	7.66	7.73	7.81	7.88
6	8.66	8.74	8.83	8.92	9.01	9.10	9.19	9.28	9.37	9.45
7	10.10	10.20	10.31	10.40	10.51	10.61	10.72	10.82	10.93	11.03
8	11.55	11.66	11.78	11.89	12.01	12.13	12.25	12.37	12.49	12.60
9	12.99	13.12	13.25	13.38	13.51	13.65	13.78	13.92	14.05	14.18
10	14.44	14.58	14.73	14.87	15.02	15.17	15.32	15.47	15.62	15.76
11	15.88	16.03	16.20	16.35	16.52	16.68	16.85	17.01	17.18	17.33
12	17.32	17.49	17.67	17.84	18.02	18.20	18.38	18.56	18.74	18.91
13	18.77	18.95	19.14	19.33	19.52	19.72	19.91	20.11	20.30	20.48
14	20.21	20.41	20.62	20.81	21.02	21.23	21.44	21.65	21.86	22.06
15	21.66	21.87	22.09	22.30	22.53	22.75	22.98	23.20	23.43	23.64
16	23.10	23.32	23.56	23.79	24.03	24.27	24.51	24.75	24.99	25.21
17	24.54	24.78	25.04	25.27	25.53	25.78	26.04	26.29	26.55	26.79
18	25.99	26.24	26.51	26.76	27.03	27.30	27.57	27.84	28.11	28.36
19	27.43	27.70	27.98	28.25	28.53	28.82	29.10	29.39	29.67	29.94
20	28.88	29.16	29.46	29.74	30.04	30.34	30.64	30.94	31.24	31.52
21	30.32	30.61	30.93	31.22	31.54	31.85	32.17	32.48	32.80	33.09
22	31.76	32.07	32.40	32.71	33.04	33.37	33.70	34.03	34.36	34.67
23	33.21	33.53	33.87	34.20	34.54	34.89	35.23	35.58	35.92	36.24
24	34.65	34.99	35.35	35.68	36.04	36.40	36.76	37.12	37.48	37.82
25	36.10	36.45	36.82	37.17	37.55	37.92	38.30	38.67	39.05	39.40
26	37.54	37.90	38.29	38.66	39.05	39.44	39.83	40.22	40.61	40.97
27	38.98	39.36	39.77	40.14	40.55	40.95	41.36	41.79	42.17	42.55
28	40.43	40.82	41.24	41.63	42.05	42.47	42.89	43.31	43.73	44.12
29	41.87	42.28	42.71	43.12	43.55	43.99	44.42	44.86	45.29	45.70
30	43.32	43.74	44.19	44.61	45.06	45.51	45.96	46.41	46.86	47.28

CYLINDERS in GALLONS.

21 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	9.
1	1.59	1.60	1.62	1.63	1.65	1.66	1.68	1.70	1.71	1.73
2	3.18	3.21	3.24	3.27	3.30	3.33	3.36	3.40	3.43	3.46
3	4.77	4.82	4.86	4.91	4.95	5.00	5.05	5.10	5.14	5.19
4	6.36	6.42	6.48	6.54	6.61	6.67	6.73	6.80	6.86	6.92
5	7.96	8.03	8.11	8.18	8.26	8.34	8.42	8.50	8.57	8.65
6	9.55	9.64	9.73	9.82	9.91	10.00	10.10	10.20	10.29	10.38
7	11.14	11.24	11.35	11.45	11.57	11.67	11.78	11.90	12.00	12.11
8	12.73	12.85	12.97	13.09	13.22	13.34	13.47	13.60	13.72	13.84
9	14.32	14.46	14.59	14.73	14.87	15.01	15.15	15.30	15.43	15.57
10	15.92	16.07	16.22	16.37	16.53	16.68	16.84	17.00	17.15	17.31
11	17.51	17.67	17.84	18.00	18.18	18.34	18.52	18.70	18.86	19.04
12	19.10	19.28	19.46	19.64	19.83	20.01	20.20	20.40	20.58	20.77
13	20.69	20.89	21.08	21.28	21.48	21.68	21.89	22.10	22.29	22.50
14	22.28	22.49	22.70	22.91	23.14	23.35	23.57	23.80	24.01	24.23
15	23.88	24.10	24.33	24.55	24.79	25.02	25.26	25.50	25.72	25.96
16	25.47	25.71	25.95	26.19	26.44	26.68	26.94	27.20	27.44	27.69
17	27.06	27.31	27.57	27.82	28.10	28.35	28.62	28.90	29.15	29.42
18	28.65	28.92	29.19	29.46	29.75	30.02	30.31	30.60	30.87	31.15
19	30.24	30.53	30.81	31.10	31.40	31.69	31.99	32.30	32.58	32.88
20	31.84	32.14	32.44	32.74	33.06	33.36	33.68	34.00	34.30	34.62
21	33.43	33.74	34.06	34.37	34.71	35.02	35.36	35.70	36.01	36.31
22	35.02	35.35	35.68	36.01	36.36	36.69	37.04	37.40	37.73	38.08
23	36.61	36.96	37.30	37.65	38.01	38.36	38.73	39.10	39.44	39.81
24	38.20	38.56	38.92	39.28	39.67	40.03	40.41	40.80	41.16	41.54
25	39.80	40.17	40.55	40.92	41.32	41.70	42.10	42.50	42.87	43.27
26	41.39	41.78	42.17	42.56	42.97	43.36	43.78	44.20	44.59	45.00
27	42.98	43.38	43.79	44.19	44.63	45.03	45.46	45.90	46.30	46.73
28	44.57	44.99	45.41	45.83	46.28	46.70	47.15	47.60	48.02	48.46
29	46.16	46.60	47.03	47.47	47.93	48.37	48.83	49.30	49.73	50.19
30	47.76	48.21	48.66	49.11	49.59	50.04	50.52	51.00	51.45	51.93

CYLINDERS in GALLONS.

22 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	1.74	1.76	1.77	1.79	1.81	1.82	1.84	1.86	1.87	1.89
2	3.49	3.52	3.55	3.59	3.62	3.65	3.68	3.72	3.75	3.78
3	5.24	5.28	5.33	5.38	5.43	5.48	5.52	5.58	5.62	5.67
4	6.98	7.04	7.11	7.18	7.24	7.30	7.37	7.44	7.50	7.57
5	8.73	8.81	8.89	8.97	9.05	9.13	9.21	9.30	9.38	9.46
6	10.48	10.57	10.67	10.77	10.86	10.96	11.05	11.16	11.25	11.35
7	12.22	12.34	12.45	12.56	12.67	12.78	12.90	13.02	13.13	13.25
8	13.97	14.10	14.23	14.36	14.48	14.61	14.74	14.88	15.00	15.14
9	15.71	15.86	16.01	16.15	16.29	16.44	16.58	16.74	16.88	17.03
10	17.47	17.63	17.79	17.95	18.11	18.27	18.43	18.60	18.76	18.93
11	19.21	19.39	19.56	19.74	19.92	20.09	20.27	20.46	20.63	20.82
12	20.96	21.15	21.34	21.54	21.73	21.92	22.11	22.32	22.51	22.71
13	22.71	22.91	23.12	23.33	23.54	23.75	23.95	24.18	24.38	24.60
14	24.45	24.68	24.90	25.13	25.35	25.57	25.80	26.04	26.26	26.50
15	26.20	26.44	26.68	26.92	27.16	27.40	27.64	27.90	28.14	28.39
16	27.95	28.20	28.46	28.72	28.97	29.23	29.48	29.76	30.01	30.28
17	29.69	29.97	30.24	30.51	30.78	31.05	31.33	31.62	31.89	32.18
18	31.44	31.73	32.02	32.31	32.59	32.88	33.17	33.48	33.76	34.07
19	33.19	33.49	33.80	34.10	34.40	34.71	35.01	35.34	35.64	35.96
20	34.94	35.26	35.58	35.90	36.22	36.54	36.86	37.20	37.52	37.86
21	36.68	37.02	37.35	37.69	38.03	38.36	38.70	39.06	39.39	39.75
22	38.43	38.78	39.13	39.49	39.84	40.19	40.54	40.92	41.27	41.64
23	40.18	40.54	40.91	41.28	41.65	42.02	42.38	42.78	43.14	43.53
24	41.92	42.31	42.69	43.08	43.46	43.84	44.23	44.64	45.02	45.43
25	43.67	44.07	44.47	44.87	45.27	45.67	46.07	46.50	46.90	47.32
26	45.42	45.83	46.25	46.67	47.08	47.50	47.91	48.36	48.77	49.21
27	47.16	47.60	48.03	48.46	48.89	49.32	49.76	50.22	50.65	51.11
28	48.91	49.36	49.81	50.26	50.70	51.15	51.60	52.08	52.52	53.00
29	50.66	51.12	51.59	52.05	52.51	52.98	53.44	53.94	54.40	54.89
30	52.41	52.89	53.37	53.85	54.33	54.81	55.29	55.80	56.28	56.79

CYLINDERS in GALLONS.

23 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	1.90	1.92	1.94	1.96	1.97	1.99	2.01	2.02	2.04	2.06
2	3.81	3.85	3.88	3.92	3.95	3.98	4.02	4.05	4.09	4.12
3	5.72	5.77	5.82	5.88	5.92	5.97	6.03	6.08	6.13	6.18
4	7.63	7.70	7.77	7.84	7.90	7.97	8.04	8.11	8.18	8.24
5	9.54	9.63	9.71	9.80	9.88	9.96	10.05	10.14	10.22	10.31
6	11.45	11.55	11.65	11.76	11.85	11.95	12.06	12.16	12.27	12.37
7	13.36	13.48	13.60	13.72	13.83	13.95	14.07	14.19	14.31	14.43
8	15.27	15.40	15.54	15.68	15.80	15.94	16.08	16.22	16.36	16.49
9	17.18	17.33	17.48	17.64	17.78	17.93	18.09	18.25	18.40	18.55
10	19.09	19.26	19.43	19.60	19.76	19.93	20.10	20.28	20.45	20.62
11	20.99	21.18	21.37	21.56	21.73	21.92	22.11	22.30	22.49	22.68
12	22.90	23.11	23.31	23.52	23.71	23.91	24.12	24.33	24.54	24.74
13	24.81	25.03	25.25	25.48	25.68	25.90	26.13	26.36	26.58	26.80
14	26.72	26.96	27.20	27.44	27.66	27.90	28.14	28.39	28.63	28.86
15	28.63	28.89	29.14	29.40	29.64	29.89	30.15	30.42	30.67	30.93
16	30.54	30.81	31.08	31.36	31.61	31.88	32.16	32.44	32.72	32.99
17	32.45	32.74	33.03	33.32	33.59	33.88	34.17	34.47	34.76	35.05
18	34.36	34.66	34.97	35.28	35.56	35.87	36.18	36.50	36.81	37.11
19	36.27	36.59	36.91	37.24	37.54	37.86	38.19	38.53	38.85	39.17
20	38.18	38.52	38.86	39.20	39.52	39.86	40.20	40.56	40.90	41.24
21	40.08	40.44	40.80	41.16	41.49	41.85	42.21	42.58	42.94	43.30
22	41.99	42.37	42.74	43.12	43.47	43.84	44.22	44.61	44.99	45.36
23	43.90	44.29	44.68	45.08	45.44	45.83	46.23	46.64	47.03	47.42
24	45.81	46.22	46.63	47.04	47.42	47.83	48.24	48.67	49.08	49.48
25	47.72	48.15	48.57	49.00	49.40	49.82	50.25	50.70	51.12	51.55
26	49.63	50.07	50.51	50.96	51.37	51.81	52.26	52.72	53.17	53.61
27	51.54	52.00	52.46	52.92	53.35	53.81	54.27	54.75	55.21	55.67
28	53.45	53.92	54.40	54.88	55.32	55.80	56.28	56.78	57.26	57.73
29	55.36	55.85	56.34	56.84	57.30	57.79	58.29	58.81	59.30	59.79
30	57.27	57.78	58.29	58.80	59.28	59.79	60.30	60.84	61.35	61.86

CYLINDERS in GALLONS.

24 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	2.07	2.09	2.11	2.13	2.14	2.16	2.18	2.20	2.22	2.23
2	4 15	4.19	4.22	4.26	4 29	4.33	4.36	4.40	4.44	4.47
3	6.23	6.28	6.34	6.39	6.44	6.50	6.55	6.60	6.66	6.71
4	8.31	8.38	8.45	8 52	8.59	8.66	8.73	8.80	8.88	8.95
5	10.39	10.48	10.57	10 65	10.74	10.83	10.92	11 01	11.10	11.19
6	12 47	12.57	12.68	12.78	12.89	13.00	13.10	13.21	16.32	13.42
7	14.55	14.67	14.79	14.91	15.04	15.16	15.28	15.41	15.54	15.66
8	16.63	16.76	16.91	17.04	17.19	17.33	17.47	17.61	17.76	17.90
9	18.71	18.86	19.02	19.17	19.34	19.50	19.65	19.81	19.98	20.14
10	20.79	20.96	21.14	21.31	21.49	21 67	21.84	22.02	22.20	22.38
11	22.86	23.05	23.25	23.44	23.63	23.83	24.02	24.22	24.42	24.61
12	24.94	25.15	25.36	25.57	25.78	26.00	26.20	26.42	26.64	26.85
13	27.02	27.24	27.48	27.70	27.93	28.17	28.39	28.62	28.86	29.09
14	29.10	29.34	29.59	29.83	30.08	30.33	30.57	30.82	31.08	31.33
15	31.18	31.44	31.71	31.96	32.23	32.50	32.76	33.03	33.30	33.57
16	33.26	33.53	33.82	34.09	34.38	34.67	34.94	35.23	35.52	35.80
17	35.34	35.63	35.93	36.22	36.53	36.83	37.12	37.43	37.74	38.04
18	37.42	37.72	38.05	38.35	38.68	39.00	39.31	39.63	39.96	40.28
19	39.50	39 82	40.16	40.48	40.83	41.17	41.49	41.83	42.18	42.52
20	41.58	41.92	42.28	42.62	42.98	43.34	43.68	44.04	44.40	44.76
21	43.65	44.01	44.39	44.75	45.12	45.50	45.86	46.24	46.62	46.99
22	45.73	46.11	46.50	46.88	47.27	47.67	48.04	48.44	48.84	49.23
23	47.81	48.20	48.62	49.01	49.42	49.84	50.23	50.64	51.06	51.47
24	49.89	50.30	50.73	51.14	51.57	52.00	52.41	52.84	53.28	53.71
25	51.97	52.40	52.85	53.27	53.72	54.17	54.60	55.05	55.50	55 95
26	54.05	54.49	54.96	55.40	55.87	56.34	56.78	57.25	57.72	58.18
27	56.13	56.59	57.07	57.53	58.02	58.50	58.96	59.45	59.94	60.42
28	58.21	58.68	59.19	59.66	60.17	60.67	61.15	61.65	62.16	62.66
29	60.29	60.78	61.30	61.79	62.32	62.84	63.33	63.85	64.38	64.90
30	62.37	62.88	63.42	63.93	64.47	65.01	65.52	66.06	66.60	67.14

CYLINDERS in GALLONS.

25 Inches Diameter.

Depth.	.0	.1	2.	.3	.4	.5	.6	.7	.8	.9
1	2.25	2.27	2.29	2.31	2.32	2 34	2.36	2.38	2.40	2.42
2	4.51	4.54	4.58	4.62	4 65	4.69	4.73	4.76	4.80	4.84
3	6.76	6.82	6.87	6.93	6.98	7.04	7.09	7.15	7.20	7.26
4	9.02	9 09	9.16	9 24	9.31	9.38	9.46	9.53	9.61	9.68
5	11.28	11.37	11.46	11.55	11.64	11.73	11.83	11 92	12.01	12.10
6	13.53	13.64	13.75	13.86	13.97	14.08	14.19	14.30	14.41	14.52
7	15.79	15.91	16.04	16.17	16.30	16.42	16.56	16.68	16.82	16.94
8	18.04	18.19	18.33	18.48	18.63	18.77	18.92	19.07	19.22	19.36
9	20.30	20.46	20.62	20.79	20.96	21.12	21.29	21.45	21.62	21.78
10	22.56	22.74	22.92	23.10	23.29	23.47	23.66	23.84	24.03	24.21
11	24.81	25.01	25.21	25.41	25.61	25.81	26.02	26.22	26.43	26.63
12	27.07	27.28	27.50	27.72	27.94	28.16	28.39	28 60	28.83	29.05
13	29.32	29.56	29.79	30.03	30.27	30.51	30.75	30.99	31.23	31.47
14	31.58	31.83	32.08	32.34	32.60	32.85	33.12	33 37	33.64	33.89
15	33.84	34.11	34.38	34.65	34.93	35.20	35.49	35.76	36.04	36.31
16	36.09	36.38	36.67	36.96	37.26	37.55	37.85	38.14	38.44	38.73
17	38.35	38.65	38.96	39.27	39.59	39.89	40.22	40.52	40.85	41.15
18	40.60	40 93	41.25	41.58	41.92	42.24	42.58	42.91	43.25	43.57
19	42.86	43 20	43.54	43.89	44.25	44.59	44 95	45.29	45.65	45.99
20	45.12	45.48	45.84	46.20	46.58	46 94	47.32	47.68	48.06	48.42
21	47.37	47.75	48.13	48.51	48.90	49 28	49 68	50.06	50.46	50.84
22	49.63	50.02	50.42	50.82	51.23	51.63	52.05	52 44	52.86	53.26
23	51.88	52.30	52.71	53.13	53 56	53.98	54.41	54.83	55.26	55.68
24	54.14	54.57	55.00	55.44	55.89	56.32	56.78	57.21	57.67	58.10
25	56.40	56.85	57.30	57.75	58.22	58.67	59.15	59 60	60.07	60.52
26	58.65	59.12	59.59	60.06	60.55	61.02	61.51	61.98	62.47	62.94
27	60.91	61.39	61.88	62.37	62.88	63.36	63.88	64.36	64.88	65.36
28	63.16	63 67	64.17	64.68	65 21	65.71	66.24	66.75	67.28	67.78
29	65.42	65.94	66.46	66.99	67.54	68.06	68.61	69.13	69.68	70.20
30	67.68	68.22	68.76	69.30	69 87	70.41	70.98	71.52	72.09	72.63

CYLINDERS in GALLONS.

26 Inches Diameter.

Depth.	.0	1.	.2	.3	.4	.5	.6	.7	.8	.9
1	2.44	2.45	2.47	2.49	2.51	2.53	2.55	2.57	2.59	2.61
2	4.88	4.91	4.95	4.99	5.03	5.07	5.10	5.14	5.18	5.22
3	7.32	7.37	7.43	7.49	7.54	7.60	7.66	7.71	7.77	7.83
4	9.76	9.83	9.91	9.98	10.06	10.14	10.21	10.29	10.37	10.44
5	12.20	12.29	12.39	12.48	12.58	12.67	12.77	12.86	12.96	13.06
6	14.64	14.75	14.86	14.98	15.09	15.21	15.32	15.43	15.55	15.67
7	17.08	17.21	17.34	17.47	17.61	17.74	17.87	18.01	18.15	18.28
8	19.52	19.67	19.82	19.97	20.12	20.28	20.43	20.58	20.74	20.89
9	21.96	22.13	22.30	22.47	22.64	22.81	22.98	23.15	23.33	23.50
10	24.40	24.59	24.78	24.97	25.16	25.35	25.54	25.73	25.93	26.12
11	26.84	27.04	27.25	27.46	27.67	27.88	28.09	28.30	28.52	28.73
12	29.28	29.50	29.73	29.96	30.19	30.42	30.64	30.87	31.11	31.34
13	31.72	31.96	32.21	32.46	32.70	32.95	33.20	33.44	33.70	33.95
14	34.16	34.42	34.69	34.95	35.22	35.49	35.75	36.02	36.30	35.56
15	36.60	36.88	37.17	37.45	37.74	38.02	38.31	38.59	38.89	39.18
16	39.04	39.34	39.64	39.95	40.25	40.56	40.86	41.16	41.48	41.79
17	41.48	41.80	42.12	42.44	42.77	43.09	43.41	43.74	44.08	44.40
18	43.92	44.26	44.60	44.94	45.28	45.63	45.97	46.31	46.67	47.01
19	46.36	46.72	47.08	47.44	47.80	48.16	48.52	48.88	49.26	49.62
20	48.80	49.18	49.56	49.94	50.32	50.70	51.08	51.46	51.86	52.24
21	51.24	51.63	52.03	52.43	52.83	53.23	53.63	54.03	54.45	54.85
22	53.68	54.09	54.51	54.93	55.35	55.77	56.18	56.60	57.04	57.46
23	56.12	56.55	56.99	57.43	57.86	58.30	58.74	59.17	59.63	60.07
24	58.56	59.01	59.47	59.92	60.38	60.84	61.29	61.75	62.23	62.68
25	61.00	61.47	61.95	62.42	62.90	63.37	63.85	64.32	64.82	65.30
26	63.44	63.93	64.42	64.92	65.41	65.91	66.40	66.89	67.41	67.91
27	65.88	66.39	66.90	67.41	67.93	68.44	68.95	69.47	70.01	70.52
28	68.32	68.85	69.38	69.91	70.44	70.98	71.51	72.04	72.60	73.13
29	70.76	71.31	71.86	72.41	72.96	73.51	74.06	74.61	75.19	75.74
30	73.20	73.77	74.34	74.91	75.48	76.05	76.62	77.19	77.79	78.36

CYLINDERS in GALLONS.

27 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	2.63	2.65	2.67	2.69	2.71	2.73	2.75	2.77	2.79	2.81
2	5.26	5.30	5.34	5.38	5.42	5.46	5.50	5.54	5.58	5.62
3	7.89	7.95	8.01	8.07	8.13	8.19	8.25	8.31	8.37	8.43
4	10.52	10.60	10.68	10.76	10.84	10.92	11.00	11.08	11.16	11.24
5	13.15	13.25	13.35	13.45	13.55	13.65	13.75	13.85	13.95	14.05
6	15.78	15.90	16.02	16.14	16.26	16.38	16.50	16.62	16.74	16.86
7	18.41	18.55	18.69	18.83	18.97	19.11	19.25	19.39	19.53	19.67
8	21.04	21.20	21.36	21.52	21.68	21.84	22.00	22.16	22.32	22.48
9	23.67	25.85	24.03	24.21	24.39	24.57	24.75	24.93	25.11	25.29
10	26.31	26.51	26.71	26.90	27.10	27.30	27.50	27.70	27.90	28.10
11	28.94	29.16	29.38	29.59	29.81	30.03	30.25	30.47	30.69	30.91
12	31.57	31.81	32.05	32.28	32.52	32.76	33.00	33.24	33.48	33.72
13	34.20	34.46	34.72	34.97	35.23	35.49	35.75	36.01	36.27	36.53
14	36.83	37.11	37.39	37.66	37.94	38.22	38.50	38.78	39.06	39.34
15	39.46	39.76	40.06	40.35	40.65	40.95	41.25	41.55	41.85	42.15
16	42.09	42.41	42.73	43.04	43.36	43.68	44.00	44.32	44.64	44.96
17	44.72	45.06	45.40	45.73	46.07	46.41	46.75	47.09	47.43	47.77
18	47.35	47.71	48.07	48.42	48.78	49.14	49.50	49.86	50.22	50.58
19	49.98	50.36	50.74	51.11	51.49	51.87	52.25	52.63	53.01	53.39
20	52.62	53.02	53.42	53.80	54.20	54.60	55.00	55.40	55.80	56.20
21	55.25	55.67	56.09	56.49	56.91	57.33	57.75	58.17	58.59	59.01
22	57.88	58.32	58.76	59.18	59.62	60.06	60.50	60.94	61.38	61.82
23	60.51	60.97	61.43	61.87	62.33	62.79	63.25	63.71	64.17	64.63
24	63.14	63.62	64.10	64.56	65.04	65.52	66.00	66.48	66.96	67.44
25	65.76	66.27	66.77	67.25	67.75	68.25	68.75	69.25	69.75	70.25
26	68.40	68.92	69.44	69.94	70.46	70.98	71.50	72.02	72.54	73.06
27	71.03	71.57	72.11	72.63	73.17	73.71	74.25	74.79	75.33	75.87
28	73.66	74.22	74.78	75.32	75.88	76.44	77.00	77.56	78.12	78.68
29	76.29	76.87	77.45	78.01	78.59	79.17	79.75	80.33	80.91	81.49
30	78.93	79.53	80.13	80.70	81.30	81.90	82.50	83.10	83.70	84.30

CYLINDERS in GALLONS.

28 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	2.83	2.85	2.87	2.89	2.91	2.93	2.95	2.97	2.99	3.01
2	5.66	5.70	5.74	5.78	5.82	5.86	5.90	5.94	5.98	6.03
3	8.49	8.55	8.61	8.67	8.73	8.79	8.85	8.91	8.98	9.04
4	11.32	11.40	11.48	11.56	11.64	11.72	11.81	11.89	11.97	12.06
5	14.15	14.25	14.35	14.45	14.55	14.66	14.76	14.86	14.97	15.07
6	16.98	17.10	17.22	17.34	17.46	17.59	17.71	17.83	17.96	18.09
7	19.71	19.95	20.09	20.23	20.37	20.52	20.67	20.81	20.95	21.10
8	22.64	22.80	22.96	23.12	23.28	23.45	23.62	23.78	23.95	24.12
9	25.47	25.65	25.83	26.01	26.19	26.38	26.57	26.75	26.94	27.13
10	28.30	28.50	28.71	28.91	29.11	29.32	29.53	29.73	29.94	30.15
11	31.13	31.35	31.58	31.80	32.02	32.25	32.48	32.70	32.93	33.16
12	33.96	34.20	34.45	34.69	34.93	35.18	35.43	35.67	35.92	36.18
13	36.79	37.05	37.32	37.58	37.84	38.11	38.38	38.64	38.92	39.19
14	39.62	39.90	40.19	40.47	40.75	41.04	41.34	41.62	41.91	42.21
15	42.45	42.75	43.06	43.36	43.66	43.98	44.29	44.59	44.91	45.22
16	45.28	45.60	45.93	46.25	46.57	46.91	47.24	47.56	47.90	48.24
17	48.11	48.45	48.80	49.14	49.48	49.84	50.20	50.54	50.89	51.25
18	50.94	51.30	51.67	52.03	52.39	52.77	53.15	53.51	53.89	54.27
19	53.77	54.15	54.54	54.92	55.30	55.70	56.10	56.48	56.88	57.28
20	56.60	57.00	57.42	57.82	58.22	58.64	59.06	59.46	59.88	60.30
21	59.43	59.85	60.29	60.71	61.13	61.57	62.01	62.43	62.87	63.31
22	62.26	62.70	63.16	63.60	64.04	64.50	64.96	65.40	65.86	66.33
23	65.09	65.55	66.03	66.49	66.95	67.43	67.91	68.37	68.86	69.34
24	67.92	68.40	68.90	69.38	69.86	70.36	70.87	71.35	71.85	72.36
25	70.75	71.25	71.77	72.27	72.77	73.30	73.82	74.32	74.85	75.37
26	73.58	74.10	74.64	75.16	75.68	76.23	76.77	77.29	77.84	78.39
27	76.41	76.95	77.51	78.05	78.59	79.16	79.73	80.27	70.83	81.40
28	79.24	79.80	80.38	80.94	81.50	82.09	82.68	83.24	83.83	84.42
29	82.07	82.65	83.25	83.83	84.41	85.02	85.63	86.21	86.82	87.43
30	84.90	85.50	86.13	86.73	87.33	87.96	88.59	89.19	89.82	90.45

CYLINDERS in GALLONS.

29 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	3.03	3.05	3.07	3.09	3.12	3.14	3.16	3.18	3.20	3.22
2	6.07	6.11	6.15	6.19	6.24	6.28	6.32	6.36	6.41	6.45
3	9.10	9.17	9.23	9.29	9.36	9.42	9.48	9.55	9.61	9.68
4	12.14	12.22	12.31	12.39	12.48	12.56	12.65	12.73	12.82	12.90
5	15.18	15.28	15.39	15.49	15.60	15.70	15.81	15.92	16.02	16.13
6	18.21	18.34	18.46	18.59	18.72	18.84	18.97	19.10	19.23	19.36
7	21.25	21.39	21.54	21.69	21.84	21.98	22.14	22.28	22.43	22.58
8	24.28	24.45	24.62	24.79	24.96	25.12	25.30	25.47	25.64	25.81
9	27.32	27.51	27.70	27.89	28.08	28.26	28.46	28.65	28.84	29.04
10	30.36	30.57	30.78	30.99	31.20	31.41	31.63	31.84	32.05	32.27
11	33.39	33.62	33.85	34.08	34.32	34.55	34.79	35.02	35.25	35.49
12	36.43	36.68	36.93	37.18	37.44	37.69	37.95	38.20	38.46	38.72
13	39.46	39.74	40.01	40.28	40.56	40.83	41.11	41.39	41.66	41.95
14	42.50	42.79	43.09	43.38	43.68	43.97	44.28	44.57	44.67	45.17
15	45.54	45.85	46.17	46.48	46.80	47.11	47.44	47.76	48.07	48.40
16	48.57	48.91	49.24	49.58	49.92	50.25	50.60	50.94	51.28	51.63
17	51.61	51.96	52.32	52.68	53.04	53.39	53.77	54.12	54.48	54.85
18	54.64	55.02	55.40	55.78	56.16	56.53	56.93	57.31	57.69	58.08
19	57.68	58.08	58.48	58.88	59.28	59.67	60.09	60.49	60.89	61.31
20	60.72	61.14	61.56	61.98	62.40	62.82	63.26	63.68	64.10	64.54
21	63.75	64.19	64.63	65.07	65.52	65.96	66.42	66.86	67.30	67.76
22	66.79	67.25	67.71	68.17	68.64	69.10	69.58	70.04	70.51	70.99
23	69.82	70.31	70.79	71.27	71.76	72.24	72.74	73.23	73.71	74.22
24	72.86	73.36	73.87	74.37	74.88	75.38	75.91	76.41	76.92	77.44
25	75.90	76.42	76.95	77.47	78.00	78.52	79.07	79.60	80.12	80.67
26	78.93	79.48	80.02	80.57	81.12	81.66	82.23	82.78	83.33	83.99
27	81.97	82.53	83.10	83.67	81.24	84.80	85.40	85.96	86.53	87.12
28	85.00	85.59	86.18	86.77	87.36	87.94	88.56	89.15	89.74	90.35
29	88.04	88.65	89.26	89.87	90.48	91.08	91.72	92.33	92.94	93.58
30	91.08	92.71	92.34	91.97	93.60	94.23	94.89	95.52	96.15	96.81

CYLINDERS in GALLONS.

30 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	3.24	3.27	3.29	3.31	3.33	3.35	3.38	3.40	3.42	3.44
2	6.49	6.54	6.58	6.62	6.67	6.71	6.76	6.80	6.84	6.89
3	9.74	9.81	9.87	9.94	10.00	10.07	10.14	10.20	10.27	10.34
4	12.99	13.08	13.16	13.25	13 34	13.43	13.52	13.60	13.69	13.78
5	16.24	16.35	16.46	16.57	16.68	16.79	16.90	17.01	17.12	17.23
6	19.49	19.62	19.75	19.88	20.01	20.14	20.28	20.41	20.54	20.68
7	22.74	22.89	23.04	23.19	23.35	23.50	23.66	23.81	23.96	24.12
8	25.99	26.16	26.33	26.51	26.68	26.86	27.04	27.21	27.39	27.57
9	29.24	29.43	29.62	29.82	30.02	30.22	30.42	30.61	30.81	31.02
10	32.49	32.70	32.92	33.14	33.36	33.58	33.80	34.02	34.24	34.47
11	35.73	35.97	36.21	36.45	36.69	36.93	37.18	37.42	37.66	37.91
12	38.98	39.24	39.50	39.76	40.03	40.29	40.56	40.82	41.08	41.36
13	42.23	42.51	42.79	43 08	43 36	43.65	43.94	44.22	44.51	44.81
14	45.48	45.78	46.08	46.39	46.70	47.01	47.32	47.62	47.93	48.25
15	48.73	49.05	49.38	49.71	50.40	50.37	50.70	51.03	51.36	51.70
16	51.98	52.32	52.67	53.02	53.37	53.72	54.08	54.43	54.78	55.15
17	55.23	55.59	55.96	56.33	56.71	57.08	57.46	57.83	58.20	58.59
18	58.48	58.86	59.25	59.65	60.04	60.44	60.84	61.23	61.63	62.04
19	61.73	62.13	62.54	62.96	63.38	63.80	64.22	64.63	65.05	65.49
20	64.98	65.40	65.84	66.28	66.72	67.16	67.60	68.04	68.48	68.94
21	68.22	68.67	69.13	69.59	70.05	70.51	70.98	71.44	71.90	72.38
22	71.47	71.94	72.42	72.90	73.39	73.87	74.36	74.84	75.32	75.83
23	74.72	75.21	75.71	76.22	76.72	77.23	77.74	78.24	78.75	79.28
24	77.97	78.48	79.00	79.53	80.06	80.59	81.12	81.64	82 17	82.72
25	81.22	81.75	82.30	82.85	83.40	83.95	84.50	85.05	85.60	86.17
26	84.47	85.02	85.59	86.16	86.73	87.30	87.88	88.45	89.02	89.62
27	87.72	88.29	88.88	89.47	90.07	90.66	91.26	91.85	92.44	93.06
28	90.97	91.56	92.17	92.79	93.40	94 02	94.64	95.25	95.87	96.51
29	94.22	94.83	95.46	96.10	96.74	97.38	98.02	98.65	99.29	99.96
30	97.47	98.10	98.76	99.42	100.08	100.74	101.40	102.06	102.72	103.41

CYLINDERS in GALLONS.

31 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	3.46	3.49	3.51	3.53	3.55	3.58	3.60	3.62	3.65	3.67
2	6.93	6.98	7.02	7.07	7.11	7.16	7.20	7.25	7.30	7.34
3	10.40	10.47	10.54	10.60	10.67	10.74	10.81	10.88	10.95	11.01
4	13.87	13.96	14.05	14.14	14 23	14.32	14.41	14.50	14.60	14.69
5	17.34	17.45	17 57	17.68	17.79	17.91	18.02	18.13	18.25	18.36
6	20.81	20.94	21.08	21.21	21.35	21.49	21.62	21.76	21.90	22.03
7	24.28	24.43	24.59	24.75	24.91	25.07	25.22	25.38	25.55	25.71
8	27.75	27.92	28.11	28.28	28.47	28.65	28.83	29.01	29.20	29.38
9	31.22	31.41	31.62	31.82	32.03	32.23	32.43	32.64	32.85	33.05
10	34.69	34 91	35.14	35.36	35.59	35.82	36.04	36.27	36.50	36.73
11	38.15	38.40	38.65	38.89	39.14	39.40	39.64	39.89	40.15	40.40
12	41.62	41.89	42.16	42.43	42.70	42.98	43.24	43.52	43.80	44.07
13	45.09	45.38	45.68	45.96	46.26	46.56	46.85	47.15	47.45	47.74
14	48.56	48.87	49.19	49.50	49.82	50.14	50.45	50.77	51.10	51.42
15	52.03	52.36	52.71	53.04	53.38	53.73	54.06	54.40	54.75	55.09
16	55.50	55 85	56.22	56.57	56.94	57.31	57.66	58.03	58.40	58.76
17	58.97	59.34	59.73	60.11	60.50	60.89	61.26	61.65	62.05	62.44
18	62.44	62.83	63.25	63.64	64.06	64.47	64.87	65.28	65.70	66.11
19	65.91	66.32	66.76	67.18	67.62	68.05	68.47	68.91	69.35	69.78
20	69 38	69.82	70.28	70.72	71.18	71.64	72.08	72.54	73.00	73.46
21	72.84	73.31	73.79	74.25	74.73	75.22	75.68	76.16	76.65	77.13
22	76.31	76.80	77.30	77.79	78.29	78.80	79.28	79.79	80.30	80.80
23	79.78	80.29	80.82	81.32	81.85	82.38	82.89	83.42	83.95	84.47
24	83.25	83.78	84.33	84.86	85.41	85.96	86.49	87 04	87.60	88.15
25	867 2	87.27	87.85	88.40	88.97	89.55	90.10	90.67	91.25	91.82
26	90.19	90.76	91.36	91.93	92.53	93.13	93.70	94.30	94.90	95.49
27	93.66	94 25	94.87	95.47	96 09	96.71	97.30	97.92	98.55	99.17
28	97.13	97 74	98.39	99.00	99.65	100.29	100.91	101.55	102.20	102.84
29	100.60	101.23	101.90	102 54	103.21	103.87	104.51	105.18	105.85	106.51
30	104 07	104.73	105.42	106.08	106.77	107.46	108.12	108.81	109.50	110.10

CYLINDERS in GALLONS.

32 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	3.69	3.72	3.74	3.76	3.78	3.81	3.83	3.86	3.88	3.90
2	7.39	7.44	7.48	7.53	7.57	7.62	7.67	7.72	7.76	7.81
3	11.08	11.16	11.22	11.29	11.36	11.43	11.50	11.58	11.65	11.72
4	14.78	14.88	14.97	15.06	15.15	15.25	15.34	15.44	15.53	15.62
5	18.48	18.60	18.71	18.83	18.94	19.06	19.18	19.30	19.42	19.53
6	22.17	22.32	22.45	22.59	22.73	22.87	23.01	23.16	23.30	23.44
7	25.87	26.04	26.20	26.36	26.52	26.69	26.85	27.02	27.18	27.34
8	29.56	29.76	29.94	30.12	30.31	30.50	30.68	30.88	31.07	31.25
9	33.26	33.48	33.68	33.89	34.10	34.31	34.52	34.74	34.95	35.16
10	36.96	37.20	37.43	37.66	37.89	38.13	38.36	38.60	38.84	39.07
11	40.65	40.92	41.17	41.42	41.67	41.94	42.19	42.46	42.72	42.97
12	44.35	44.64	44.91	45.19	45.46	45.75	46.03	46.32	46.60	46.88
13	48.04	48.36	48.65	48.95	49.25	49.56	49.86	50.18	50.49	50.79
14	51.74	52.08	52.40	52.72	53.04	53.38	53.70	54.04	54.37	54.69
15	55.44	55.80	56.14	56.49	56.83	57.19	57.54	57.90	58.26	58.60
16	59.13	59.52	59.88	60.25	60.62	61.00	61.37	61.76	62.14	62 51
17	62.83	63.24	63.63	64.02	64.41	64.82	65.21	65.62	66.02	66.41
18	66.52	66.96	67.37	67.78	68.20	68.63	69.04	69.48	69.91	70.32
19	70.22	70.68	71.11	71.55	71.99	72.44	72.88	73.34	73.79	74.23
20	73.92	74.40	74.86	75.32	75.78	76.26	76.72	77.20	77.68	78.14
21	77.61	78.12	78.60	79.08	79.56	80.07	80.55	81.06	81.56	82.04
22	81.31	81.84	82.34	82.85	83.35	83.88	84.39	84.92	85.44	85.95
23	85.00	85.56	86.08	86.61	87.14	87.69	88.22	88.78	89.33	89.86
24	88.70	89.28	89.83	90.38	90.93	91.51	92.06	92.64	93.21	93.76
25	92.40	93.00	93.57	94.15	94.72	95.32	95.90	96.50	97.10	97.57
26	96.09	96.72	97.31	97.91	98.51	99.13	99.73	100.36	100.98	101 58
27	99.79	100.44	101.06	101.68	102.30	102.95	103.57	104.22	104.86	105 48
28	103.48	104.16	104.80	105.44	106.09	106.76	107.40	108.08	108.75	10939
29	107.18	107.88	108.54	109.21	109.88	110.57	111.24	111.94	112.63	11330
30	110.88	111.60	112.29	112.98	113.67	114.39	115.08	115.80	116.52	11721

CYLINDERS in GALLONS.

33 Inches Diameter.

Depth.	.0	.1	.2	.3	4.	.5	.6	.7	.8	.9
1	3.93	3.95	3.97	4.00	4.02	4.05	4.07	4.10	4.12	4.14
2	7.86	7.91	7.95	8.00	8.05	8.10	8.15	8.20	8.24	8.29
3	11.79	11.86	11.93	12.00	12.08	12.15	12.22	12.30	12.37	12.44
4	15.72	15.82	15.91	16.01	16.10	16.20	16.30	16.40	16.49	16.59
5	19.65	19.77	19.89	20.01	20.13	20.25	20.37	20.50	20,62	20.74
6	23.58	23.73	23.87	24.01	24.16	24.30	24.45	24.60	24.74	24.88
7	27.51	27.68	27.85	28.02	28.18	28.35	28.52	28.70	28.86	29.03
8	31.44	31.64	31.83	32.02	32.21	32.40	32.60	32.80	32.99	33.18
9	35.37	35.59	35.81	36.02	36.24	36.45	36.67	36.90	37.11	37.33
10	39.31	39.55	39.79	40.03	40.27	40.51	40.75	41.00	41.24	41.48
11	43.24	43.50	43.76	44.03	44.29	44.56	44.82	45.10	45.36	45.62
12	47.17	47.46	47.74	48.03	48.31	48.61	48.90	49.20	49.48	49.77
13	51.10	51.41	51.72	52.03	52.35	52.66	52.97	53.30	53.61	53.92
14	55.03	55.37	55.71	56.04	56.37	56.71	57.05	57.50	57.73	58.07
15	58.96	59.32	59.69	60.04	60.40	60.76	61.12	61.50	61.86	62.22
16	62.89	63.28	63.67	64.04	64.43	64.81	65.20	65.60	65.98	66.36
17	66.82	67.23	67.65	68.05	68.45	68.86	69.27	69.70	70.10	70.51
18	70.75	71.19	71.63	72.05	72.48	72.91	73.35	73.80	74.23	74.66
19	74.68	75.14	75.61	76.05	76.51	76.96	77.42	77.90	78.35	78.81
20	78.62	79.10	79.59	80.06	80.54	81.02	81.50	82.00	82.48	82.96
21	82.55	83.05	83.56	84.06	84.56	85.07	85.57	86.10	86.60	87.10
22	86.48	87.01	87.54	88.06	88.59	89.12	89.65	90.20	90.72	91.25
23	90.41	90.96	91.52	92.06	92.62	93.17	93.72	94.30	94.65	95.40
24	94.34	94.92	95.50	96.07	96.64	97.22	97.80	98.40	98.79	99.55
25	98.27	98.87	99.48	100.07	100.67	101.27	101.87	102.50	103.10	103.70
26	102.20	102.83	103.46	104.07	104.70	105.32	105.95	106.60	107.22	107.84
27	106.13	106.78	107.44	108.08	108.72	109.37	110.02	110.70	111.34	111.99
28	110.06	110.74	111.42	112.08	112.75	113.42	114.10	114.80	115.47	116.14
29	113.99	114.69	115.40	116.08	116.78	117.47	118.17	118.90	119.59	120.29
30	117.93	118.65	119.37	120.09	120.81	121.53	122.25	123.00	123.72	124.44

CYLINDERS in GALLONS.

34 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	4.17	4.19	4.28	4.24	4.27	4.29	4.32	4.34	4.37	4.39
2	8.34	8.39	8.44	8.49	8.54	8.59	8.64	8.69	8.74	8.79
3	12.51	12.59	12.66	12.74	12.81	12.88	12.96	13.03	13.11	13.19
4	16.69	16.78	16.88	16.98	17.08	17.18	17.28	17.38	17.48	17.58
5	20.86	20.98	21.11	21.23	21.35	21.48	21.60	21.73	21.86	21.98
6	25.03	25.18	25.33	25.48	25.62	25.77	25.92	26.07	26.23	26.38
7	29.21	29.37	29.55	29.72	29.89	30.07	30.24	30.42	30.60	30.77
8	33.38	33.57	33.77	33.97	34.16	34.36	34.56	34.76	34.97	35.17
9	37.55	37.77	37.99	38.22	38.43	38.66	38.88	39.11	39.34	39.57
10	41.73	41.97	42.22	42.47	42.71	42.96	43.21	43.46	43.72	43.97
11	45.90	46.16	46.44	46.71	46.98	47.25	47.53	47.80	48.09	48.36
12	50.07	50.36	50.66	50.96	51.25	51.55	51.85	52.15	52.46	52.76
13	54.24	54.56	54.88	55.21	55.52	55.84	56.17	56.49	56.83	57.16
14	58.42	58.75	59.10	59.45	59.79	60.14	60.49	60.84	61.20	61.55
15	62.59	62.95	63.33	63.70	64.06	64.44	64.81	65.19	6558	65.95
16	66.76	67.15	67.55	67.95	68.33	68.73	69.13	69.53	69.95	70.35
17	70.94	71.34	71.77	72.19	72.60	73.03	73.45	73.88	74.32	74.74
18	75.11	75.54	75.99	76.44	76.87	77.32	77.77	78.22	78.69	79.14
19	79.28	79.74	80.21	80.69	81.14	81.62	82.09	82.57	83.06	83.54
20	83.46	83.94	84.44	84.94	85.42	85.92	86.42	86.92	87.44	87.94
21	87.63	88.13	88.66	89.18	89.69	90.21	90.74	91.26	91.81	92.33
22	91.80	92.33	92.88	93.43	93.96	94.51	95.06	95.61	96.18	96.73
23	95.97	96.53	97.10	97.68	98.23	98.80	99.38	99.95	100.55	101.13
24	100.15	100.72	101.32	101.92	102.50	103.10	103.70	104.30	104.92	105.52
25	104.32	104.92	105.55	106.17	106.77	107.40	108.02	108.65	109.30	109.92
26	108.49	109.12	109.77	110.42	111.04	111.69	112.34	112.99	113.67	114.32
27	112.67	113.31	113.99	114.66	115.31	115.99	116.66	117.34	118.04	118.71
28	116.84	117.51	118.21	118.91	119.58	120.28	120.98	121.68	122.41	123.11
29	121.01	121.71	122.43	123.16	123.85	124.58	125.30	126.02	126.78	127.51
30	125.19	125.91	126.66	127.41	128.13	128.88	129.63	130.38	131.16	131.91

CYLINDERS in GALLONS.

35 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	4.42	4.44	4.47	4.49	4.52	4.54	4.57	4.60	4.62	4.65
2	8.84	8.89	8.94	8.99	9.04	9.09	9.15	9.20	9.25	9.30
3	13.26	13.34	13.41	13.49	13.57	13.64	13.72	13.80	13.87	13.95
4	17.68	17.78	17.89	17.99	18.09	18.19	18.30	18.40	18.50	18.60
5	22.11	22.23	22.36	22.49	22.62	22.74	22.87	23.00	23.13	23.26
6	26.53	26.68	26.83	26.98	27.14	27.29	27.45	27.60	27.75	27.91
7	30.95	31.12	31.31	31.48	31.66	31.84	32.02	32.20	32.38	32.56
8	35.37	35.57	35.78	35.98	36.19	36.39	36.60	36.80	37.00	37.21
9	39.79	40.02	40.25	40.48	40.71	40.94	41.17	41.40	41.63	41.86
10	44.22	44.47	44.73	44.98	45.24	45.49	45.75	46.01	46.26	46.52
11	48.64	48.91	49.20	49.47	49.76	50.03	50.32	50.61	50.88	51.17
12	53.06	53.36	53.67	53.97	54.28	54.58	54.90	55.21	55.51	55.82
13	57.48	57.81	58.14	58.47	58.81	59.13	59.47	59.81	60.13	60.47
14	61.90	62.25	62.62	62.97	63.33	63.68	64.05	64.41	64.76	65.12
15	66.33	66.70	67.09	67.47	67.86	68.23	68.62	09.01	69.39	69.78
16	70.75	71.15	71.56	71.96	72.38	72.78	73.20	73.61	74.01	74.43
17	75.17	75.59	76.04	76.46	76.90	77.33	77.77	78.21	78.64	79.08
18	79.59	80.04	80.51	80.96	81.43	81.88	82.35	82.81	83.26	83.73
19	84.01	84.49	84.98	85.46	85.95	86.43	86.92	87.41	87.89	88.38
20	88.44	88.94	89.46	89.96	90.48	90.98	91.50	92.02	92.52	93.04
21	92.86	93.38	93.93	94.45	95.00	95.52	96.07	96.62	97.14	97.69
22	97.28	97.83	98.40	98.95	99.52	100.07	100.65	101.22	101.77	102.34
23	101.70	102.28	102.87	103.45	104.05	104.62	105.22	105.82	106.39	106.99
24	106.12	106.72	107.35	107.95	108.57	109.17	109.80	110.42	111.02	111.64
25	110.55	111.17	111.82	112.45	113.10	113.72	114.37	115.02	115.65	116.30
29	114.97	115.62	116.29	116.94	117.62	118.27	118.95	119.62	120.27	120.95
27	119.39	120.06	120.77	121.44	122.14	122.82	123.52	124.22	124.90	125.60
28	123.81	124.51	125.24	125.94	126.67	127.37	128.10	128.82	129.52	130.25
29	128.23	128.96	129.71	130.44	131.19	131.92	132.67	133.42	134.15	134.90
30	132.66	133.41	134.19	134.84	135.72	136.47	137.25	138.03	138.78	139.56

CYLINDERS in GALLONS.

36 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	4.67	4.70	4.73	4.75	4.78	4.80	4.83	4.86	4.88	4.91
2	9.35	9.40	9.56	9.51	9.56	9.61	9.67	9.72	9.77	9.83
3	14.03	14.11	14.19	14.26	14.34	14.42	14.50	14.58	14.66	14.74
4	18.71	18.81	18.92	19.02	19.13	19.23	19.34	19.44	19.55	19.66
5	23.39	23.52	23.65	23.78	23.91	24.04	24.18	24.31	24.44	24.57
6	28.06	28.22	28.38	28.53	28.69	28.85	29.01	29.17	29.32	29 49
7	32.74	32.92	33.11	33.29	33.48	33.66	33.85	34.03	34.21	34.40
8	37.42	37.63	37.84	38.04	38.26	38.47	38.68	38.89	39.10	39.32
9	42.10	42.33	42.57	42.80	43.04	43.28	43.52	43.75	43.99	44.23
10	46.78	47.04	47.30	47.56	47.83	48.09	48.36	48.62	48.88	49.15
11	51.45	51.74	52.03	52.31	52.61	52.89	53.19	53.48	53.76	54.06
12	56.13	56.44	56.76	57.07	57.39	57.70	58.03	58.34	58.65	58.98
13	60.81	61.15	61.49	61.82	62.17	62.51	62.86	63.20	63.54	63.89
14	65.49	65.85	66.22	66.58	66.96	67.32	67.70	68.06	68.43	68.81
15	70.17	70.56	70.95	71.34	71.74	72.13	72.54	72.93	73.32	73.72
16	74.84	75.26	75.68	76.09	76.52	76.94	77.37	77.79	78.20	78.64
17	79.52	79.96	80.41	80.85	81.31	81.75	82.21	82.65	83.09	83.55
18	84.20	84.67	85.14	85.60	86.09	86.56	87.04	87.51	87.98	88.47
19	88.88	89.37	89.87	90.36	90.87	91.37	91.88	92.37	92.87	93.38
20	93.56	94.08	94.60	95.12	95.66	96.18	96.72	97.24	97.76	98.30
21	98.23	98.78	99.33	99.87	100.44	100.98	101.55	102.10	102.64	103.21
22	102.91	103.48	104.06	104.63	105.22	105.79	106.39	106.96	107.53	108.13
23	107.59	108.19	108.79	109.38	110.00	110.60	111.22	111.82	112.42	113.04
24	112.27	112.89	113.52	114.14	114.79	115.41	116.06	116.68	117.31	117.96
25	116.95	117.60	118.25	118.90	119.57	110.22	120.90	121.55	122.20	122.87
26	121.62	122.30	122.98	123.65	124.35	125.03	125.73	126.41	127.08	127.79
27	126.30	127.00	127.71	128.41	129.14	129.84	130.57	131.27	131.97	132.70
28	130.98	131.71	132.44	133.16	133.92	134.65	135.40	136.13	136.86	137.62
29	135.66	136.41	137.17	137.92	138.70	139.46	140.24	140.99	141.75	142.53
30	140.34	141.12	141.90	142.68	143.49	144.27	145.08	145.86	146.64	147.45

CYLINDERS in GALLONS.

37 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	4.94	4.96	4.99	5.02	5.04	5.07	5.10	5.13	5.15	5.18
2	9.88	9.93	9.99	10.04	10.09	10.15	10.20	10.26	10.31	10.37
3	14.82	14.90	14.98	15.06	15.14	15.22	15.20	15.39	15.47	15.55
4	19.76	19.87	19.98	20.08	20.19	20.30	20.41	20.52	20.63	20.74
5	24.71	24.84	24.97	25.11	25.24	25.38	25.51	25.65	25.79	25.92
6	29.65	29.80	29.97	30.13	30.29	30.45	30.61	30.78	30.94	31.11
7	34.59	34.77	34.96	35.15	35.34	35.53	35.72	35.91	36.10	36.29
8	39.53	39.74	39.96	40.17	40.39	40.60	40.82	41.04	41.26	41.48
9	44.47	44.71	44.95	45.19	45.44	45.68	45.92	46.17	46.42	46.66
10	49.42	49.68	49.95	50.22	50.49	50.76	51.03	51.31	51.58	51.85
11	54.36	54.64	54.94	55.24	55.53	55.83	56.13	56.14	56.73	57.03
12	59.30	59.61	59.94	60.26	60.58	60.91	61.23	61.57	61.89	62.22
13	64.24	64.58	64.93	65.28	65.63	65.98	66.33	66.70	67.05	67.40
14	69.18	69.55	69.93	70.30	70.68	71.06	71.44	71.83	72.21	72.59
15	74.13	74.52	74.93	75.33	75.73	76.14	76.54	76.96	77.37	77.77
16	79.07	79.48	79.92	80.35	80.78	81.21	81.64	82.09	82.52	82.96
17	84.01	84.45	84.91	85.37	85.83	86.29	86.75	87.22	87.68	88.14
18	88.95	89.42	89.91	90.39	90.88	91.36	91.85	92.35	92.84	93.33
19	93.89	94.39	94.90	95.41	95.93	96.44	96.95	97.48	98.00	98.51
20	98.84	99.36	99.90	100.44	100.98	101.52	102.06	102.62	103.16	103.70
21	103.78	104.32	104.89	105.46	106.02	106.59	107.16	107.75	108.31	108.88
22	108.72	109.29	109.89	110.48	111.07	111.66	112.26	112.88	113.47	114.07
23	113.66	114.26	114.88	115.50	116.12	116.74	117.36	118.01	118.63	119.25
24	118.60	119.23	119.88	120.52	121.17	121.82	122.47	123.14	123.79	124.44
25	123.55	124.20	124.87	125.55	126.22	126.90	127.57	128.27	128.95	129.62
26	128.49	129.16	129.87	130.57	131.27	131.97	132.67	133.40	134.10	134.81
27	133.43	134.13	134.86	135.59	136.32	137.05	137.78	138.53	139.26	139.99
28	138.37	139.10	139.86	140.61	141.37	142.12	142.88	143.66	144.42	145.18
29	143.31	144.07	144.85	145.63	146.42	147.20	147.98	148.79	149.58	150.36
30	148.26	149.04	149.85	150.66	151.47	152.28	153.00	153.93	154.74	155.55

CYLINDERS in GALLONS.

38 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	5.21	5.24	5.26	5.29	5.32	5.35	5.37	5.40	5.43	5.46
2	10.42	10.48	10.53	10.59	10.64	10.70	10.75	10.81	10.86	10.92
3	15.63	15.72	15.80	15.88	15.96	16.05	16.13	16.21	16.30	16.38
4	20.84	20.96	21.06	21.18	21,29	21.40	21.51	21.62	21.73	21.84
5	26.06	26.20	26.33	26.47	26.61	26.75	26.89	27.03	27.17	27.31
6	31.27	31.44	31.60	31.77	31.93	32.10	32.26	32.43	32.60	32.77
7	36.48	36.68	36.86	37.06	37.26	37.45	37.64	37.84	38.03	38.23
8	41.69	41.92	42.13	42.36	42.58	42.80	43.02	43.24	43.47	43.69
9	46.90	47.16	47.40	47.65	47.90	48.15	48.40	48.65	48.90	49.15
10	52.12	52.40	52.67	52.95	53.23	53.51	53.78	54.06	54.34	54.62
11	57.33	57.64	57.93	58.24	58.55	58.86	59.15	59.46	59.77	60.08
12	62.54	62.88	63.20	63.54	63.87	64.31	64.53	64.87	65.20	65.54
13	67.75	68.12	68.47	68.83	69.19	69.56	69.91	70.27	70.64	71.00
14	72.96	73.36	73.73	74.13	74.52	74.91	75.29	75.68	76.07	76.46
15	78.18	78.60	79.00	79.42	79.84	80.26	80.67	81.09	81.51	81.93
16	83.39	83.84	84.27	84.72	85.16	85.61	86.04	86.49	86.94	87.39
17	88.60	89.08	89.53	90.01	90.49	90.96	91.42	91.90	92.37	92.85
18	93.81	94.32	94.80	95.31	95.81	96.31	96.80	97.30	97.81	98.31
19	99.02	99.56	100.07	100.60	101.13	101.66	102.18	102.71	103.24	103.77
20	104.24	104.80	105.34	105.90	106.46	107.02	107.56	108.12	108.68	109.24
21	109.45	110.04	110.60	111.19	111.78	112.37	112.93	113.52	114.11	114.70
22	114.66	115.28	115.87	116.49	117.10	117.72	118.31	118.93	119.54	120.16
23	119.87	120.52	121.14	121.78	122.42	123.07	123.69	124.33	124.98	125.62
24	125.08	125.76	126.40	127.08	127.75	128.42	129.07	129.74	130.41	131.08
25	133.30	131.00	131.67	132.37	133.07	133.77	134.45	135.15	135.85	136.55
26	135.51	136.24	136.94	137.67	138.39	139.12	139.82	140.55	141.28	142.01
27	140.72	141.48	142.20	142.96	143.72	144.47	145.20	145.96	146.71	147.47
28	145.93	146.72	147.47	148.26	149.04	149.82	150.58	151.36	152.15	152.93
29	151.14	151.96	152.74	153.55	154.36	155.17	155.96	156.77	157.58	158.39
30	156.36	157.20	158.01	158.85	159.69	160.53	161.34	162.18	163.02	163.86

CYLINDERS in GALLONS.

39 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	5.49	5.51	5.54	5.57	5.60	5.63	5.66	5.68	5.71	5.74
2	10.98	11.03	11.09	11.15	11.20	11.26	11.32	11.37	11.43	11.49
3	16.47	16.55	16.64	16.72	16.81	16.89	16.98	17.06	17.15	17.24
4	21.96	22.07	22.18	22.30	22.41	22.52	22.64	22.75	22.87	22.88
5	27.45	27.59	27.73	27.87	28.02	28.16	28.30	28.44	28.59	28.73
6	32.94	33.11	33.28	33.45	33.62	33.79	33.96	34.13	34.30	34.48
7	38.43	38.63	38.82	39.02	39.22	39.42	39.62	39.82	40.02	40.22
8	43.92	44.15	44.37	44.60	44.83	45.05	45.28	45.51	45.74	45.97
9	49.41	49.67	49.92	50.17	50.43	50.68	50.94	51.20	51.46	51.72
10	54.91	55.19	55.47	55.75	56.04	56.32	56.61	56 89	57.18	57.47
11	60.40	60.70	61.01	61.32	61.64	61.95	62.27	62.57	62.85	63.21
12	65.89	66.22	66.56	66.90	67.24	67.58	67.93	68.26	68.61	68.96
13	71.38	71.74	72.11	72.47	72.86	73.21	73.59	73.95	74.33	74.71
14	76.87	77.26	77.65	78.05	78.45	78.84	79.25	79.64	80.05	80.45
15	82.36	82.78	83.20	83.62	84.06	84.48	84.91	85.33	85.77	86.20
16	87.85	88.30	88.75	89.20	89.66	90.11	90.57	91.02	91.48	91.95
17	93.34	93.82	94.29	94.77	95.26	95.74	96.23	96.71	97.20	97.69
18	98.83	99.34	99.84	100.35	100.87	101.37	101.89	102.40	102.92	103.44
19	104.32	104.86	105.39	105.92	106.47	107.00	107.55	108.09	108.64	109.19
20	109.82	110.38	110.94	111.50	112.08	112.64	113.22	113.78	114.36	114.94
21	115.31	115.89	116.48	117.07	117.68	118.27	118.88	119.46	120.07	120.68
22	120.80	121.41	122.03	122.65	123.28	123.90	124.54	125.15	125.79	126.42
23	126.29	126.93	127.58	128.22	128.89	129.53	130.20	130.84	131.51	132.18
24	131.78	132.45	133.12	133.80	134.49	135.16	135.86	136.53	137.23	137.92
25	137.27	137.97	138 67	139.37	140.10	140.80	141.52	142.22	142.95	143.67
26	142.76	143.49	144.22	144.95	145.70	146.43	147.18	147.91	148.66	149.42
27	148.25	149.01	149.76	150.52	151.30	152.06	152.84	153.60	154.38	155.16
28	153.74	154.53	155.31	156.10	156.91	157.69	158.50	159.29	160.10	160.91
29	159.23	160.05	160.86	161.67	162.51	163.32	164.16	164.98	165.82	166.66
30	164.73	165.57	166.41	167.25	168.12	168.96	169.83	170.67	171.54	172.41

CYLINDERS in GALLONS.

40 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	5.77	5.80	5.83	5.86	5.89	5.92	5.95	5.98	6.00	6.03
2	11.55	11.61	11.66	11.72	11.78	11.84	11.90	11.96	12.01	12.07
3	17.32	17.41	17.50	17.58	17.67	17.76	17.85	17.94	18.02	18.11
4	23.10	23.22	23.33	23 45	23.56	23.68	23.80	23.92	24.03	24.15
5	28.88	29.02	29.17	29 31	29.46	29 60	29.75	29.90	20 04	32.19
6	34.65	34.83	35.00	35.17	35.35	35.52	35.70	35.88	36.05	36.23
7	40.43	40.63	40.83	41.04	41.24	41.44	41.65	41.86	42.06	42.27
8	46.20	46.44	46.67	46.90	47.13	47.36	47.60	47.84	48.07	48.31
9	51.98	52.24	52.50	52.76	53.02	53.28	53.55	53.82	54.08	54.35
10	57.76	58.05	58.34	58 63	58.92	59 21	59.50	59.80	60.09	60.39
11	63.53	63.85	64.17	64.49	64.81	65.13	65.45	65.78	66.09	66.42
12	69.31	69.66	70.00	70.35	70.70	71.05	71.40	71.76	72.10	72.46
13	75.08	75.46	75.84	76.21	76.59	76.97	77.35	77.74	78.11	78.50
14	80.86	81.27	81.67	82.08	82.48	82.89	83.30	83.72	84.12	84.54
15	86.64	87.07	87.15	87.94	88 38	88.81	89.25	89.70	90.13	90.58
16	92.41	92.88	93.34	93.83	94.27	94.73	95.20	95.68	96.14	96.62
17	98.19	98.68	99.17	99.67	100.16	100.65	101.15	101.66	102.15	102.66
18	103.96	104.49	105.01	105.53	106.05	106.57	107.10	107.64	108.16	108.70
19	109 74	110.29	110.84	111.39	111.94	112.49	113.05	113.62	114.17	114.74
20	115.52	116.10	116.68	117.26	117.84	118 42	119.00	119.60	120.18	120.78
21	121.29	121.90	122.51	123.12	123.73	124.34	124.95	125.58	126.18	126.81
22	127.07	127.71	128.34	128 98	129.62	130.26	130.90	131.56	132.19	132.85
23	132.84	133.51	134.18	134.84	135.51	136.18	136.85	137.54	138.20	138.89
24	138.62	139.42	140.01	140.71	141.40	142.10	142.80	143.52	144.21	144.93
25	144.40	145.22	145.85	146 57	147.30	148 02	148.75	149.50	150.22	150.97
26	150.17	151.03	151.68	152.43	153.19	153 94	54.70	155.48	156.23	157.01
27	155.95	156.83	157.51	158.30	159.08	159.86	160.65	161.46	162.24	163.05
28	161.72	162.64	163 35	164.16	164.97	165.78	166.60	167.44	168.25	169.09
29	167.50	168.44	169.18	170.02	170.86	171.70	172.55	173.42	174.26	175.13
30	173.28	174.25	175.02	175.89	176.76	177.63	178.50	179.40	180.27	181.17

CYLINDERS in GALLONS.

41 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	6.06	6.09	6.12	6.15	6.18	6.21	6.24	6.27	6.30	6.33
2	12.13	12.18	12.24	12.30	12.36	12.42	12.48	12.54	12.60	12.66
3	18.18	18.27	18.36	18.45	18.54	18.63	18.72	18.81	18.90	18.99
4	24.27	24.36	24.48	24.60	24.72	24.84	24.96	25.08	25.20	25.32
5	20.34	30.45	30.60	30.75	30.90	31.05	31.20	31.35	31.50	31.65
6	36.40	36.58	36.76	36.94	37.10	37.30	37.48	37.66	37.84	38.02
7	42.47	42.68	42.88	43.09	43.30	43.51	43.72	43.93	44.14	44.35
8	48.54	48.78	49.01	49.25	49.49	49.73	49.97	50.21	50.45	50.69
9	54.61	54.88	55.34	55.41	55.78	55.95	56.22	56.49	56.76	57.03
10	60.68	60.98	61.27	61.57	61.87	62.17	62.47	62.77	63.07	63.37
11	66.74	67.07	67.39	67.72	68.05	68.38	68.71	69.04	69.37	69.70
12	72.81	73.17	73.52	73.88	74.24	74.60	74.96	75.32	75.68	76.04
13	78.88	79.27	79.65	80.04	80.43	80.82	81.21	81.60	81.99	82.38
14	84.95	85.37	85.77	86.19	86.61	87.03	87.45	87.87	88.29	88.71
15	91.02	91.47	91.90	92.35	92.80	93.25	93.70	94.15	94.60	95.05
16	97.09	97.56	98.03	98.51	98.99	99.47	99.95	100.43	101.04	101.39
17	103.15	103.66	104.15	104.60	105.17	105.68	106.19	106.70	107.21	107.72
18	109.22	109.76	110.28	110.82	111.36	111.80	112.44	112.98	113.52	114.06
19	115.29	115.86	116.41	116.98	117.55	118.12	118.69	119.26	119.83	120.40
20	021.36	121.96	122.54	123.14	123.74	124.34	124.94	125.54	126.14	126.74
21	127.42	127.05	128.66	129.29	129.92	130.55	131.18	131.81	132.44	133.07
22	133.49	134.15	134.79	135.45	136.11	136.77	137.43	138.09	138.75	139.41
23	139.56	140.25	140.92	141.61	142.30	142.99	143.68	144.37	145.06	145.75
24	145.63	146.35	147.04	147.76	148.48	149.20	149.92	150.64	151.36	152.08
25	151.70	152.45	153.17	153.92	154.67	155.42	156.17	156.92	157.67	158.42
26	157.76	58.58	159.30	160.08	160.80	161.64	162.42	163.20	163.98	164.76
27	163.83	64.64	165.42	166.23	167.04	167.85	168.66	169.47	170.28	171.09
28	169.90	170.74	171.55	172.39	173.23	174.07	174.83	175.75	176.59	177.43
29	175.97	176.84	177.68	178.55	179.42	180.29	181.16	182.03	182.90	183.77
30	182.04	82.94	183.81	84.71	185.61	186.51	87.41	188.31	189.21	190.11

CYLINDERS in GALLONS.

42 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	6.36	6.39	6.42	6.45	6 49	6.52	6.55	6.58	6.61	6.64
2	12.73	12.79	12.85	12.91	12.98	13.04	13.10	13.16	13.22	13.28
3	19.10	19.19	19.28	19.37	19.47	19.56	19.65	19.74	19.83	19.93
4	25.47	25.59	25.71	25 83	25.96	26.08	26.20	26.32	26.45	26.57
5	31.84	31.99	32.14	32.29	32.45	32 60	32.75	32.91	33 06	33.22
6	38.20	38.38	38.57	38.75	38.94	39 12	39.30	39.49	39.67	39.86
7	44.47	44.78	45.00	45.21	45.43	45 64	45.85	46.07	46.29	46.50
8	50.94	51.18	51.43	51.67	51.92	52.16	52.40	52.65	52.90	53.15
9	57.31	57.58	57.86	58.13	58.41	58.68	58.95	59.22	59.51	59.79
10	63.68	63.98	64.29	64.59	64.90	65.20	65.51	65.82	66.13	66.44
11	70.04	70.37	70.71	71.04	71.39	71.72	72.06	72.40	72.74	73.08
12	76.41	76.77	77.14	77.50	77.88	78.24	78.61	78 98	79.35	79.72
13	82.78	83.17	83.57	83.96	84.37	84.76	85.16	85 56	85.96	86.37
14	89.15	89.57	90 00	90.42	90.86	91.28	91.71	92.14	92.58	93.01
15	95.52	95.97	96.43	96.88	97 35	97.80	98.26	98.73	99.19	99.66
16	101.88	102.36	102.86	103.34	103.84	104.32	104.81	105.31	105.80	106.30
17	108.25	108.76	109.29	109.80	110.13	110.84	111.36	111.89	112.42	112.94
18	114.62	115.16	115.74	116.26	116.82	117.36	117.91	118.47	119.07	119.59
19	120.99	121.56	122.15	122.72	123.31	123.88	124.46	125 05	125.64	126.23
20	127.36	127.96	128.58	129.18	129.80	130 40	131.02	131.64	132.26	132 88
21	133.72	134.35	135.00	135.63	136.29	136.92	137.57	138.22	138.87	139.52
22	140.09	140.75	141.43	142.09	142.78	143.44	144.12	144 80	145.48	146.16
23	146.64	147.15	147.86	148.55	149.27	149.96	150.67	151.38	152.09	152.81
24	152.83	153.55	154.29	155 01	155.76	156.48	157.22	157 96	158.71	159.45
25	159.20	159 95	160.50	161.25	162.25	163.00	163.75	164.50	165.25	166 00
26	165.36	166.14	166.92	167.70	168.74	169 52	170.30	171.08	171.86	172.64
27	171.72	172.53	173.34	174.15	175.23	176.04	176.85	177.66	178.47	179.28
28	178.08	178.92	179.76	180.60	181.72	182.56	183.40	184.24	185.08	185.92
29	184.44	185.31	186.18	187.05	188.21	189.08	189.95	190.82	191.69	192.56
30	190.80	191.70	192.60	193.50	194 70	195.60	196.56	197.46	198.30	199.20

CYLINDERS in GALLONS.

43 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	6.67	6.70	6.73	6.76	6.79	6.83	6.86	6.89	6.92	6.95
2	13.35	13.41	13.47	13.53	13.59	13.66	13.72	13.78	13.85	13.91
3	20.02	20.11	20.21	20.30	20.39	20.49	20.58	20.58	20.77	20.87
4	26.70	26.82	26.94	27.07	27.19	27.32	27.44	27.57	27.70	27.82
5	33.37	33.53	33.68	33.84	33.99	34.15	34.31	34.47	34.62	34.78
6	40.05	40.23	40.42	40.60	40.79	40.98	41.17	41.36	41.55	41.74
7	46.72	46.94	47.15	47.37	47.59	47.81	48.03	48.25	48.47	48.69
8	53.40	53.64	53.89	54.14	54.39	54.64	54.89	55.15	55.40	55.65
9	60.07	60.35	60.63	61.01	61.19	61.47	61.75	62.04	62.32	62.61
10	66.75	67.06	67.37	67.68	67.99	68.31	68.62	68.94	69.25	69.57
11	73.42	73.76	74.10	74.44	74.7	75.14	75.48	75.83	76.17	76.52
12	80.10	80.47	80.84	81.21	81.58	81.97	82.34	82.72	83.10	83.48
13	86.77	87.17	87.58	87.98	88.38	88.80	89.20	89.62	90.02	90.44
14	93.45	93.88	94.31	94.75	95.18	95.63	96.06	96.41	96.95	97.39
15	100.12	100.59	101.05	101.52	101.98	102.46	102.73	103.41	103.87	104.35
16	106.80	107.29	107.79	108.28	108.78	109.29	109.79	110.30	110.80	111.31
17	113.47	114.00	114.52	115.05	115.58	116.12	116.65	117.19	117.72	118.26
18	120.15	120.70	121.26	121.82	122.38	122.95	123.51	124.09	124.65	125.22
19	126.82	127.40	128.00	128.59	129.18	129.78	130.37	130.98	131.57	132.18
20	133.50	134.12	134.74	135.36	135.98	136.62	137.24	137.88	138.50	139.14
21	140.17	140.82	141.47	142.12	142.77	143.45	144.10	144.87	145.42	146.09
22	146.85	147.53	148.21	148.89	149.57	150.28	150.96	151.66	152.35	153.05
23	153.52	154.23	154.95	155.66	156.37	157.11	157.82	159.56	159.27	160.01
24	160.20	160.94	161.68	162.43	163.17	163.94	164.68	165.45	166.20	166.98
25	166.87	167.65	168.42	169.20	169.97	170.77	121.55	172.35	173.12	173.92
26	173.55	174.35	175.16	175.96	176.77	177.60	178.41	179.24	180.05	180.88
27	180.22	181.06	181.89	182.73	183.57	184.43	185.27	186.13	186.97	187.83
28	186.90	187.76	188.63	189.50	190.37	191.26	192.13	193.03	193.90	194.89
29	193.57	194.47	195.37	196.27	197.17	198.09	198.99	199.86	200.82	201.75
30	200.25	201.18	202.11	203.04	203.97	204.93	205.86	206.82	207.75	208.71

CYLINDERS in GALLONS.

44 Inches Diameter.

Depth.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	6.98	7.02	7.05	7.08	7.11	7.14	7.18	7.21	7.24	7.27
2	13.97	14.04	14.10	14.16	14.23	14.29	14.36	14.42	14.49	14.55
3	20.96	21.06	21.15	21.25	21.34	21.44	21.54	21.63	21.73	21.83
4	27.95	28.08	28.20	28.33	28.46	28.59	28.72	28.85	28.98	29.11
5	34.94	35.10	35.26	35.42	35.58	35.74	35.90	36.06	36.22	36.39
6	41.93	42.12	42.31	42.50	42.69	42.88	43.08	43.27	43.47	43.66
7	48.92	49.14	49.36	49.58	49.81	50.03	50.26	50.49	50.71	50.94
8	55.91	56.16	56.41	56.67	56.92	57.18	57.44	57.70	57.96	58.22
9	62.90	63.18	63.46	63.75	64.04	64.33	64.62	64.91	65.20	65.50
10	69.89	70.21	70.52	60.84	71.16	71.48	71.81	72.13	72.45	72.78
11	76.87	77.23	77.57	77.92	78.27	78.62	78.99	79.34	79.69	80.05
12	83.86	84.25	84.62	85.00	85.39	85.77	86.17	86.55	86.94	87.33
13	90.85	91.27	91.67	92.09	92.50	92.92	93.35	93.76	94.18	94.60
14	97.84	98.29	98.72	99.17	99.62	100.07	100.53	100.98	101.43	101.89
15	104.83	105.31	105.78	106.26	106.74	107.22	107.71	108.19	108.67	109.17
16	111.82	112.33	112.83	113.34	113.85	114.36	114.89	115.40	115.92	116.44
17	118.81	119.35	119.88	120.42	120.97	121.51	122.07	122.62	123.16	123.72
18	125.80	126.37	126.93	127.51	128.08	128.66	129.25	129.83	130.41	130.98
19	132.79	133.39	133.98	134.59	135.20	135.81	136.43	137.04	137.65	138.28
20	139.78	140.42	141.04	141.68	142.32	142.96	143.62	144.26	144.90	145.56
21	146.76	147.44	148.09	148.78	149.43	150.10	150.80	151.47	152.14	152.83
22	153.75	154.46	155.14	155.84	156.55	157.25	157.98	158.68	159.39	160.11
23	160.74	161.48	162.19	162.93	163.66	164.40	165.16	165.89	166.63	167.39
24	167.73	168.50	169.24	170.01	170.78	171.55	172.34	173.11	173.88	174.67
25	174.72	175.52	176.29	177.10	177.90	178.70	179.52	180.32	181.12	181.95
26	181.71	182.54	183.35	184.18	185.01	185.84	186.70	187.53	188.37	189.22
27	188.70	189.56	190.40	191.26	192.13	192.99	193.88	194.75	195.61	196.50
28	195.69	196.58	197.45	198.35	199.24	200.06	201.06	201.96	202.86	203.78
29	202.68	203.60	204.50	205.43	206.36	207.29	208.24	209.17	210.10	211.06
30	209.67	210.63	211.56	212.52	213.48	214.44	215.43	216.39	217.35	218.24

CYLINDERS in GALLONS.

45 Inches Diameter.

Depth	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
1	7.31	7.34	7.37	7.40	7.44	7.47	7.50	7.53	7.57	7.60
2	14 62	14.68	14.74	14.81	14.88	14 94	15.00	15.06	15.14	15.20
3	21.93	22.02	22.11	22.22	22.32	22.41	22.50	22.59	22.71	22.80
4	29.24	29.36	29 48	29.63	29.76	29.88	30.00	20.12	30.28	30 40
5	36.55	36.70	36.85	37 04	37.20	37.35	37.50	37.65	37.85	38.00
6	43.86	44.05	44.25	44.44	44.64	44.83	45.03	45.23	45.43	45.63
7	51.17	51.39	51.62	51.85	52.08	52.31	52.54	52.77	53.00	53.23
8	58.48	58.73	59.00	59.26	59.52	59.78	60.04	60.31	60.57	60.84
9	65.79	66.07	66.37	66.67	66.96	67.25	67.55	67.85	68.14	68.44
10	73.10	73.42	73.75	74.08	74.41	74.73	75.06	75.39	75.72	76.05
11	80.41	80.76	81.12	81.48	81.85	82.20	82.56	82.92	83.29	83.65
12	87.72	88.10	88.50	88.89	89.29	89.67	90.07	90.46	90.86	91.26
13	95.03	95.44	95.87	96.30	96.73	97.14	97.57	98.00	98.43	98.86
14	102 34	102.78	103.25	103.71	104.17	104.62	105 08	105.54	106.00	106.47
15	109 65	110.13	110.62	111.12	111.61	112.09	112.59	113.08	113.58	114 07
16	116.96	117.47	118.00	118.52	119.05	119 56	120.09	120.62	121.15	121.68
17	124.27	124.81	125.37	125.93	126.39	127.04	127.60	128.16	128.72	129.28
18	131.58	132.15	132.75	133.34	133.93	134.51	135.10	135.70	136.21	136.89
19	138.89	139 49	140.12	140.75	141.37	141.98	142.61	143.24	143.86	144.49
20	146.20	146 84	147.50	148.16	148.82	149.46	150.12	150.78	151.44	152.10
21	153.51	154.18	154.87	155.56	156.26	156.93	157.62	158.31	159.01	159.70
22	160.82	161.52	162.25	162.97	163 70	164.40	165.13	165.85	166.58	167.31
23	168.13	168.56	169 62	170 38	171.14	171.87	172.63	173.39	174.15	174.91
24	175.34	176.20	177.00	177.79	178.58	179.35	180.14	180.93	181.72	182.52
25	182.75	183 55	184.37	185 20	186.02	186.82	187.65	188.47	189.30	190.12
26	190.06	190 89	191.73	192.60	193.46	194 25	195.15	196.01	196.87	197.73
27	197.37	198.83	199.12	200.01	200.90	201.77	202.66	203.55	204.44	205.33
28	204.68	205.57	206.50	207.42	208 34	209.24	210.16	211.09	212.01	212 94
29	211.99	212.91	213.77	214.83	215.78	216.71	217.67	218.63	219.59	220.54
30	219.30	220 26	221.25	222.24	223.23	224.19	225.18	226.17	227.16	228.15

A

TABLE

Shewing the

AREAS *of* CIRCLES

IN

GALLONS

AND

Milleſſimal PARTS,

Calculated to every *Tenth* Part of an Inch of the Diameter, from *Thirty Five* to *One Hundred* and *Forty* Inches.

CIRCLES AREAS.

In GALLONS.

Diamet	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
36	4.678	4.704	4.730	4.756	4.783	4.809	4.836	4.862	4.888	4.915
37	4.942	4.968	4.995	5.022	5.049	5.076	5.103	5.131	5.158	5.185
38	5.212	5.240	5.267	5.295	5.323	5.351	5.378	5.406	5.434	5.462
39	5.491	5.519	5.547	5.575	5.604	5.632	5.661	5.689	5.718	5.747
40	5.776	5.805	5.834	5.863	5.892	5.921	5.950	5.980	6.009	6.039
41	6.068	6.098	6.127	6.157	6.187	6.217	6.247	6.277	6.307	6.337
42	6.368	6.398	6.429	6.459	6.490	6.520	6.551	6.582	6.613	6.644
43	6.675	6.706	6.737	6.768	6.799	6.831	6.862	6.894	6.925	6.957
44	6.989	7.021	7.052	7.084	7.116	7.148	7.181	7.213	7.245	7.278
45	7.310	7.342	7.375	7.408	7.441	7.473	7.506	7.539	7.572	7.605
46	7.639	7.672	7.705	7.739	7.772	7.805	7.839	7.873	7.907	7.940
47	7.974	8.008	8.042	8.076	8.111	8.145	8.179	8.214	8.248	8.283
48	8.317	8.352	8.387	8.422	8.456	8.491	8.526	8.562	8.597	8.632
49	8.667	8.703	8.738	8.774	8.809	8.845	8.881	8.917	8.953	8.989
50	9.025	9.061	9.097	9.133	9.170	9.206	9.243	9.279	9.316	9.353
51	9.389	9.426	9.463	9.500	9.537	9.574	9.612	9.649	9.686	9.724
52	9.761	9.799	9.836	9.874	9.912	9.950	69.988	10.026	10.064	10.102
53	10.140	10.179	10.217	10.255	10.294	10.333	10.371	10.410	10.449	10.487
54	10.527	10.567	10.605	10.644	10.683	10.722	10.762	10.801	10.841	10.885
55	10.920	10.960	11.000	11.040	11.079	11.120	11.160	11.200	11.240	11.280
56	11.321	11.361	11.402	11.442	11.483	11.524	11.565	11.605	11.646	11.688
57	11.729	11.770	11.811	11.852	11.894	11.935	11.977	12.019	12.060	12.102
58	12.144	12.186	12.228	12.270	12.312	12.354	12.396	12.439	12.481	12.524
59	12.566	12.609	12.652	12.694	12.737	12.780	12.823	12.866	12.909	13.953
60	12.996	13.039	13.082	13.126	13.170	13.213	13.257	13.301	13.344	13.388
61	13.433	13.477	13.521	13.565	13.609	13.654	13.698	13.743	13.787	13.832
62	13.877	13.921	13.966	14.011	14.056	14.101	14.146	14.192	14.237	14.282
63	14.328	14.373	14.419	14.465	14.510	14.556	14.602	14.648	14.694	14.740
64	14.786	14.833	14.879	14.925	14.972	15.018	15.065	15.111	15.158	15.205
65	15.252	15.299	15.346	15.393	15.440	15.488	15.535	15.582	15.630	15.677

CIRCLES AREAS.

In GALLONS.

Diamet.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
66	15.725	15.773	15.820	15.868	15.916	15.964	16.012	16.060	16.108	16.157
67	16.205	16.253	16.302	16.351	16.399	16.448	16.497	16.545	16.594	16.643
68	16.692	16.741	16.791	16.840	16.889	16.939	16.988	17.038	17.088	17.137
69	17.187	17.237	17.287	17.337	17.387	17.437	17.487	17.538	17.588	17.638
70	17.689	17.739	17.790	17.841	17.892	17.942	17.993	18.044	18.095	18.147
71	18.198	18.249	18.300	18.352	18.403	18.455	18.507	18.558	18.610	18.662
72	18.714	18.766	18.818	18.870	18.922	18.975	19.027	19.080	19.132	19.815
73	19.237	19.290	19.343	19.396	19.449	19.502	19.555	19.608	19.661	19.715
74	19.768	19.822	19.875	19.929	19.982	20.036	20.090	20.144	20.198	20.252
75	20.306	20.360	20.414	20.469	20.523	20.578	20.632	20.687	20.742	20.796
76	20.851	20.906	20.961	21.016	21.071	21.126	21.182	21.237	21.292	21.348
77	21.403	21.459	21.515	21.571	21.626	21.682	21.738	21.794	21.851	21.907
78	21.963	22.019	22.076	22.132	22.189	22.245	22.302	22.359	22.416	22.473
79	22.530	22.587	22.644	22.701	22.759	22.816	22.873	22.931	22.988	23.046
80	23.104	23.162	23.219	23.277	23.335	23.393	23.452	23.510	23.568	23.627
81	23.685	23.744	23.802	23.861	23.920	23.978	24.037	24.096	24.155	24.214
82	24.273	24.333	24.392	24.451	24.511	24.570	24.630	24.690	24.749	24.809
83	24.869	24.929	24.989	25.049	25.109	25.170	25.230	25.290	25.351	25.411
84	25.472	25.533	25.593	25.654	25.715	25.776	25.837	25.898	25.959	26.021
85	26.082	26.143	26.205	26.266	26.328	26.390	26.452	26.513	26.575	26.637
86	26.699	26.761	26.824	26.886	26.948	27.011	27.073	27.136	27.198	27.261
87	27.324	27.387	27.450	27.513	27.576	27.639	27.702	27.765	27.829	27.892
88	27.956	28.019	28.083	28.146	28.210	28.274	28.338	28.402	28.466	28.530
89	28.595	28.659	28.723	28.788	28.852	28.917	28.981	29.046	29.111	29.176
90	29.241	29.306	29.371	29.436	29.501	29.567	29.632	29.697	29.763	29.829
91	29.894	29.960	30.026	30.092	30.158	30.224	30.290	30.356	30.422	30.488
92	30.555	30.621	30.688	30.754	30.821	30.888	30.955	31.022	31.089	31.156
93	31.223	31.290	31.357	31.424	31.492	31.559	31.627	31.694	31.762	31.830
94	31.898	31.966	32.034	32.102	32.170	32.238	32.306	32.375	32.443	32.511
95	32.580	32.647	32.717	32.786	32.895	32.924	32.993	33.062	33.131	33.200

CIRCLES AREAS.

In GALLONS.

Diamet.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
96	33.276	33.339	33.408	33.478	33.547	33.617	33.687	33.757	33.826	33.896
97	33.966	34.036	34.107	34.177	34.247	34.317	34.388	34.458	34.529	34.600
98	34.679	34.741	34.812	34.883	34.954	35.025	35.096	35.167	35.239	35.310
99	35.381	35.453	35.525	35.596	35.668	35.740	35.812	35.884	35.956	36.028
100	36.100	36.172	36.244	36.317	36.389	36.462	36.534	36.607	36.680	36.753
101	36.825	36.898	36.971	37.045	37.118	37.191	37.264	37.338	37.411	37.485
102	37.558	37.632	37.706	37.780	37.853	37.927	38.001	38.076	38.150	38.224
103	38.298	38.373	38.447	38.522	38.596	38.671	38.746	38.821	38.896	38.971
104	39.045	39.121	39.191	39.271	39.346	39.422	39.497	39.573	39.649	39.724
105	39.800	39.876	39.952	40.028	40.104	40.180	40.256	40.332	40.409	40.485
106	40.562	40.638	40.715	40.792	40.868	40.945	41.022	41.099	41.176	41.253
107	41.331	41.408	41.485	41.563	41.640	41.718	41.796	41.873	41.951	42.029
108	42.107	42.185	42.263	42.341	42.419	42.498	42.576	42.654	42.733	42.813
109	42.890	42.969	43.048	43.127	43.206	43.285	43.364	43.443	43.522	43.601
110	43.681	43.760	43.840	43.919	44.000	44.079	44.159	44.239	44.318	44.399
111	44.479	44.559	44.639	44.719	44.800	44.880	44.961	45.041	45.122	45.203
112	45.284	45.365	45.446	45.527	45.608	45.689	45.770	45.851	45.933	46.014
113	46.096	46.178	46.250	46.341	46.423	46.503	46.587	46.669	46.751	46.833
114	46.915	46.998	47.080	47.163	47.245	47.328	47.411	47.493	47.576	47.659
115	47.742	47.825	47.908	47.991	48.075	48.158	48.242	48.325	48.409	48.492
116	48.576	48.660	48.744	48.828	48.912	48.996	49.080	49.164	49.248	49.333
117	49.417	49.502	49.586	49.671	49.756	49.840	49.925	50.010	50.095	50.180
118	50.265	50.351	50.436	50.521	50.607	50.692	50.778	50.864	50.949	51.035
119	51.121	51.207	51.293	51.379	51.465	51.552	51.638	51.724	51.811	51.897
120	51.984	52.070	52.157	52.244	52.331	52.418	52.505	52.592	52.676	52.766
121	52.854	52.941	53.028	53.116	53.204	53.291	53.379	53.467	53.555	53.643
122	53.731	53.819	53.907	53.995	54.084	54.172	54.261	54.349	54.438	54.526
123	54.615	54.704	54.793	54.882	54.971	55.060	55.149	55.239	55.328	55.417
124	55.507	55.596	55.686	55.776	55.866	55.955	56.045	56.135	56.225	56.316
125	56.406	56.496	56.586	56.677	56.767	56.858	56.949	57.039	57.130	57.221

CIRCLES AREAS.

In GALLONS.

Diamet.	.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
126	57.312	57.403	57.494	57.585	57.676	57.768	57.859	57.950	58.042	58.134
127	58.225	58.317	58.409	58.501	58.593	58.685	58.777	58.869	58.961	59.053
128	59.146	59.238	59.331	59.423	59.516	59.609	59.702	59.794	59.887	59.980
129	60.074	60.167	60.260	60.353	60.447	60.540	60.634	60.727	60.821	60.915
130	61.009	61.102	61.196	61.290	61.385	61.479	61.573	61.667	61.762	61.856
131	61.951	62.045	62.140	62.235	62.330	62.425	62.520	62.615	62.710	62.805
132	62.900	62.995	63.091	63.186	63.282	63.378	63.473	63.569	63.665	63.761
133	63.857	63.953	64.049	64.145	64.241	64.338	64.434	64.531	64.627	64.724
134	64.821	64.917	65.014	65.111	65.208	65.305	65.402	65.500	65.597	65.694
135	65.792	65.889	65.987	66.084	66.182	66.280	66.378	66.476	66.574	66.678
136	66.770	66.868	66.967	67.065	67.163	67.262	67.361	67.459	67.558	67.657
137	67.756	67.855	67.954	68.053	68.152	68.251	68.350	68.450	68.549	68.649
138	68.748	68.848	68.948	69.084	69.147	69.247	69.347	69.448	69.548	69.648
139	69.748	69.849	69.949	70.050	70.150	70.251	70.352	70.453	70.553	70.654
140	70.756	70.857	70.958	71.059	71.160	71.262	71.363	71.465	71.566	71.668

A

TABLE

Shewing the

AREAS *of* SQUARES

IN

GALLONS

AND

Decimilleſſimal PARTS,

Calculated to every *Tenth* Part and Quarter of an Inch of the Side, from *One* to *One Hundred* Inches.

AREAS of SQUARES.

In GALLONS.

Side.	.0	.1	.2	.25	.3	.4
1	.004595	.00556	.006617	.007180	.007766	.009007
2	.0183	.0202	.0222	.0232	.0243	.0264
3	.0413	.0441	.0470	.0485	.0500	.0531
4	.0735	.0772	.0810	.0830	.0849	.0889
5	.1148	.1195	.1243	.1266	.1290	.1340
6	.1654	.1710	.1766	.1795	.1823	.1882
7	.2251	.2316	.2382	.2415	.2448	.2516
8	.2941	.3015	.3090	.3127	.3165	.3242
9	.3722	.3805	.3889	.3932	.3974	.4060
10	.4595	.4687	.4781	.4828	.4875	.4970
11	.5566	.5662	.5764	.5816	.5868	.5972
12	.6617	.6728	.6840	.6896	.6952	.7066
13	.7766	.7886	.8007	.8068	.8129	.8251
14	.9007	.9136	.9266	.9331	.9397	.9529
15	1.0340	1.0478	1.0617	1.0687	1.0757	1.0898
16	1.1764	1.1912	1.2060	1.2135	1.2210	1.2360
17	1.3281	1.3438	1.3595	1.3674	1.3754	1.3913
18	1.4889	1.5055	1.5222	1.5306	1.5390	1.5558
19	1.6590	1.6765	1.6941	1.7029	1.7118	1.7295
20	1.8382	1.8566	1.8751	1.8844	1.8937	1.9125
21	2.0266	2.0460	2.0654	2.0751	2.0849	2.1045
22	2.2242	2.2445	2.2649	2.2751	2.2853	2.3058
23	2.4310	2.4522	2.4735	2.4842	2.4949	2.5163
24	2.6470	2.6691	2.6913	2.7024	2.7136	2.7360
25	2.8722	2.8952	2.9183	2.9299	2.9415	2.9648
26	3.1066	3.1305	3.1545	3.1666	3.1787	3.2029
27	3.3501	3.3450	3.3999	3.4125	3.4250	3.4501
28	3.6029	3.6289	3.6546	3.6675	3.6806	3.7067
29	3.8648	3.8915	3.9183	3.9316	3.9452	3.9722
30	4.1360	4.1636	4.1913	4.2052	4.2191	4.2470

AREAS of SQUARES.

In GALLONS.

Side.	.5	.6	.7	.75	.8	.9
1	.01034	.0117	.0132	.0140	.0148	.0165
2	.0287	.0310	.0335	.0347	.0360	.0386
3	.0562	.0595	.0629	.0646	.0663	.0699
4	.0930	.0972	.1015	.1036	.1058	.1103
5	.1390	.1441	.1493	.1519	.1546	.1599
6	.1941	.2002	.2063	.2093	.2125	.2187
7	.2585	.2654	.2724	.2760	.2795	.2868
8	.3320	.3399	.3477	.3518	.3558	.3640
9	.4147	.4235	.4323	.4368	.4413	.4504
10	.5066	.5163	.5261	.5310	.5360	.5460
11	.6077	.6183	.6290	.6344	.6398	.6507
12	.7180	.7295	.7412	.7470	.7529	.7647
13	.8375	.8500	.8625	.8688	.8751	.8879
14	.9662	.9795	.9930	.9998	1.0066	1.0202
15	1.1040	1.1183	1.1327	1.1399	1.1472	1.1618
16	1.2511	1.2663	1.2816	1.2893	1.2970	1.3125
17	1.4074	1.4235	1.4397	1.4478	1.4560	1.4724
18	1.5728	1.5858	1.6070	1.6156	1.6242	1.6415
19	1.7474	1.7654	1.7835	1.7925	1.8016	1.8198
20	1.9312	1.9501	1.9691	1.9786	1.9882	2.0073
21	2.1243	2.1441	2.1640	2.1740	2.1840	2.2040
22	2.3265	2.3472	2.3680	2.3785	2.3889	2.4099
23	2.5379	2.5595	2.5812	2.5921	2.6031	2.6250
24	2.7585	2.7810	2.8037	2.8150	2.8264	2.8493
25	2.9882	3.0117	3.0353	3.0471	3.0589	3.0827
26	3.2272	3.2516	3.2761	3.2884	3.3007	3.3254
27	3.4754	3.5007	3.5261	3.5388	3.5516	3.5772
28	3.7328	3.7591	3.7854	3.7985	3.8118	3.8384
29	3.9995	4.0264	4.0537	4.0673	4.0810	4.1085
30	4.2750	4.3031	4.3312	4.3454	4.3595	4.3879

AREAS of SQUARES.

In GALLONS.

Side.	.0	.1	.2	.25	.3	.4
31	4.4163	4.4448	4.4735	4.4878	4.5022	4.5310
32	4.7058	4.7353	4.7648	4.7796	4.7945	4.8242
33	5.0045	5.0349	5.0654	5.0807	5.0959	5.1266
34	5.3126	5.3437	5.3751	5.3909	5.4066	5.4382
35	5.6295	5.6618	5.6941	5.7103	5.7265	5.7590
36	5.9558	5.9890	6.0222	6.0388	6.0555	6.0889
37	6.2913	6.3254	6.3595	6.3766	6.3937	6.4281
38	6.6360	6.6710	6.7060	6.7236	6.7412	6.7764
39	6.9898	7.0257	7.0617	7.0797	7.0978	7.1340
40	7.3529	7.3897	7.4266	7.4451	7.4636	7.5007
41	7.7251	7.7629	7.8007	7.8196	7.8386	7.8766
42	8.1066	8.1452	8.1840	8.2034	8.2228	8.2617
43	8.4972	8.5368	8.5764	8.5963	8.6162	8.6560
44	8.8970	8.9375	8.9781	8.9984	9.0188	9.0595
45	9.3060	9.3474	9.3889	9.4097	9.4305	9.4722
46	9.7242	9.7666	9.8090	9.8302	9.8515	9.8941
47	10.1516	10.1949	10.2382	10.2599	10.2816	10.3251
48	10.5882	10.6323	10.6766	10.6988	10.7210	10.7654
49	11.0340	11.0790	11.1242	11.1468	11.1695	11.2148
50	11.4889	11.5349	11.5810	11.6041	11.6272	11.6735
51	11.9531	12.0000	12.0470	12.0705	12.0941	12.1413
52	12.4264	12.4743	12.5222	12.5462	12.5702	12.6184
53	12.9090	12.9577	13.0066	13.0310	13.0555	13.1045
54	13.4007	13.4504	13.5001	13.5251	13.5500	13.6000
55	13.9016	13.9522	14.0029	14.0283	14.0537	14.1045
56	14.4117	14.4632	14.5148	14.5407	14.5665	14.6183
57	14.9310	14.9835	15.0360	15.0623	15.0886	15.1413
58	15.4595	15.5129	15.5663	15.5931	15.6199	15.6735
59	15.9972	16.0515	16.1058	16.1330	16.1603	16.2148
60	16.5441	16.5993	16.6545	16.6822	16.7099	16.7654

AREAS of SQUARES,

In GALLONS.

Side.	.5	.6	.7	.75	.8	.9
31	4.5599	4.5889	4.6180	4.6326	4.6472	4.6765
32	4.8540	4.8840	4.9140	4.9290	4.9441	4.9743
33	5.1573	5.1882	5.2191	5.2346	5.2501	5.2812
34	5.4698	5.5016	5.5335	5.5494	5.5654	5.5974
35	5.7915	5.8242	5.8570	5.8734	5.8898	5.9228
36	6.1224	6.1560	6.1897	6.2066	6.2235	6.2574
37	6.4625	6.4970	6.5316	6.5990	6.5663	6.6011
38	6.8118	6.8472	6.8827	6.9005	6.9183	6.9540
39	7.1702	7.2066	7.2430	7.2613	7.2795	7.3162
40	7.5379	7.5751	7.6125	7.6312	7.6500	7.6875
41	7.9147	7.9529	7.9912	8.0103	8.0296	8.0680
42	8.3007	8.3398	8.3790	8.3987	8.4183	8.4577
43	8.6960	8.7360	8.7761	8.7962	8.8163	8.8566
44	9.1004	9.1413	9.1824	9.2029	9.2235	9.2647
45	9.5140	9.5558	9.5978	9.6188	9.6399	9.6820
46	9.9368	9.9796	10.0224	10.0439	10.0654	10.1085
47	10.3688	10.4125	10.4563	10.4782	10.5001	10.5441
48	10.8099	10.8545	10.8993	10.9217	10.9441	10.9890
49	11.2603	11.3058	11.3515	11.3743	11.3972	11.4430
50	11.7199	11.7663	11.8129	11.8362	11.8595	11.9062
51	12.1886	12.2360	12.2835	12.3072	12.3310	12.3787
52	12.6666	12.7149	12.7633	12.7875	12.8117	12.8603
53	13.1537	13.2029	13.2522	13.2769	13.3016	13.3511
54	13.6500	13.7001	13.7504	13.7755	13.8007	13.8511
55	14.1555	14.2066	14.2577	14.2833	14.3090	14.3603
56	14.6702	14.7222	14.7743	14.8003	14.8264	14.8787
57	15.1941	15.2470	15.3000	15.3265	15.3531	15.4062
58	15.7272	15.7810	15.8349	15.8619	15.8889	15.9430
59	16.2695	16.3242	16.3790	16.4065	16.4340	16.4890
60	16.8210	16.8766	16.9324	16.9603	16.9882	17.0441

AREAS of SQUARES.

In GALLONS.

Side.	.0	.1	.2	.25	.3	.4
61	17.1001	17.1562	17.2125	17.2406	17.2687	17.3251
62	17.6654	17.7224	17.7796	17.8081	17.8368	17.8941
63	18.2398	18.2978	18.3558	18.3849	18.4140	18.4722
64	18.8235	18.8824	18.9413	18.9708	19.0004	19.0595
65	19.4163	19.4761	19.5360	19.5660	19.5960	19.6560
66	20.0183	20.0791	20.1399	20.1703	20.2007	20.2617
67	20.6296	20.6912	20.7529	20.7838	20.8147	20.8766
68	21.2500	21.3125	21.3751	21.4065	21.4379	21.5007
69	21.8795	21.9430	22.0066	22.0384	22.0702	22.1340
70	22.5183	22.5827	22.6472	22.6795	22.7118	22.7764
71	23.1663	23.2316	23.2970	23.3297	23.3625	23.4281
72	23.8235	23.8867	23.9560	23.9892	24.0224	24.0889
73	24.4898	24.5570	24.6242	24.6574	24.6915	24.7590
74	25.1654	25.2335	25.3016	25.3357	25.3698	25.4382
75	25.8501	25.9191	25.9882	26.0228	26.0573	26.1266
76	26.5441	26.6140	26.6840	26.7190	26.7540	26.8242
77	27.2472	27.3180	27.3889	27.4244	27.4599	27.5310
78	27.9595	28.0312	28.1031	28.1390	28.1750	28.2470
79	28.6810	28.7537	28.8264	28.8628	28.8993	28.9722
80	29.4117	29.4853	29.5590	20.5958	29.632-	29.7066
81	30.1516	30.2261	30.3007	30.3380	30.3754	30.4501
82	30.9007	30.9761	31.0516	31.0894	31.1272	31.2029
83	31.6590	31.7353	31.8117	31.8500	31.8882	31.9648
84	32.4264	32.5037	32.5810	32.6197	32.6585	32.7360
85	33.2031	33.2813	33.3595	33.3987	33.4379	33.5163
86	33.9889	34.0680	34.1472	34.1868	34.2265	34.3058
87	34.7840	34.8640	34.9441	34.9842	35.0243	35.1045
88	35.5882	35.6691	35.7501	35.7907	35.8313	35.9125
89	36.4016	36.4835	36.5654	36.6064	36.6474	36.7296
90	37.2242	37.3070	37.3898	37.4313	37.4728	37.5558

AREAS of SQUARES.

In GALLONS.

Sides	.0	.1	.2	.25	.3	.4
51	17.3816	17.4382	17.4949	17.5232	17.5516	17.6085
52	17.9515	18.0090	18.0665	18.0954	18.1242	18.1820
53	18.5305	18.5889	18.6474	18.6767	18.7060	18.7647
54	19.1188	19.1781	19.2375	19.2672	19.2970	19.3566
55	19.7162	19.7764	19.8368	19.8670	19.8972	19.9577
56	20.3228	20.3840	20.4452	20.4759	20.5066	20.5686
57	20.9386	21.0007	21.0629	21.0940	21.1251	21.1875
58	21.5636	21.6266	22.6897	21.7213	21.7529	21.8162
59	22.1978	22.2617	22.3257	22.3578	22.3898	22.4540
60	22.8412	22.9060	22.9710	23.0035	23.0360	23.1011
71	23.4937	23.5595	23.6254	23.6583	23.6913	23.7573
72	24.1555	24.2222	24.2890	24.3224	24.3558	24.4228
73	24.8265	24.8941	24.9618	24.9956	25.0295	25.0974
74	25.5066	25.5751	25.6437	25.6781	25.7124	25.7812
75	26.1960	26.2654	26.3349	26.3697	26.4045	26.4743
76	26.8945	26.9648	27.0353	27.0706	27.1058	27.1765
77	27.6022	27.6735	27.7448	27.7806	27.8163	27.8879
78	28.3191	28.3913	28.4636	28.4998	28.5360	28.6084
79	29.0452	29.1183	29.1915	29.2282	29.2648	29.3382
80	29.7805	29.8545	29.9287	29.9658	30.0029	30.0772
81	30.5250	30.6000	30.6750	30.7126	30.7501	30.8254
82	31.2787	31.3545	31.4305	31.4685	31.5066	31.5827
83	32.0415	32.1183	32.1952	32.2337	32.2722	32.3493
84	32.8136	32.8913	32.9691	33.0080	33.0470	33.1250
85	33.5949	33.6735	33.7522	33.7916	33.8310	33.9099
86	34.3853	34.4648	34.5445	34.5843	34.6242	34.7040
87	35.1849	35.2654	35.3460	35.3863	35.4266	35.5074
88	35.9938	36.0751	36.1566	36.1974	36.2382	36.3199
89	36.8118	36.8941	36.9765	37.0177	37.0590	37.1415
90	37.6390	37.7222	37.8055	37.8472	37.8889	37.9724

AREAS of SQUARES.

In GALLONS.

Side.	.0	.1	.2	.25	.3	.4
91	38.0560	38.1397	38.2235	38.2654	38.3074	38.3913
92	38.8970	38.9816	39.0663	39.1087	39.1511	39.2360
93	39.7473	39.8327	39.9183	39.9612	40.0041	40.0899
94	40.6066	40.6930	40.7796	40.8228	40.8662	40.9529
95	41.4751	41.5625	41.6500	41.6937	41.7375	41.8251
96	42.3529	42.4412	42 5295	42.5738	42.6180	42.7066
97	43.2398	43.3290	43.4183	43.4630	43.5077	43.5972
98	44.1360	44.2261	44.3163	44.3615	44.4066	44.4970
99	45.0413	45.1324	45.2235	45.2691	45.3147	45.4060
100	45.9558	46.0478	46.1399	46.1859	46.2320	46.3242

AREAS of SQUARES.

In GALLONS.

Side.	.5	.6	.7	.75	.8	.9
91	38.4754	38.5595	38.6438	38.6859	38.7281	38.8125
92	39.3210	39.4060	39.4912	39.5338	39.5764	39.6618
93	40.1757	40.2617	40.3478	40.3909	40.4340	40.5202
94	41.0397	41.1266	41.2136	41.2571	41.3007	41.3879
95	42.9129	42 0007	42.0886	42.1326	42.1766	42.2647
96	42.7952	42.8840	42.9728	43.0172	43.0617	43.1507
97	43.6868	43.7764	43.8662	43.9111	43.9560	44.0460
98	44.5875	44.6781	44.7688	44.8141	44.8595	44.9504
99	45.4974	45.5889	45.6805	45.7263	45.7722	45.8640
100	46.4166	46.5090	46.6015	46.6478	46.6941	46.7868

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GENERAL

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Bacon, Thomas
A compleat system of the revenue of Ireland

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